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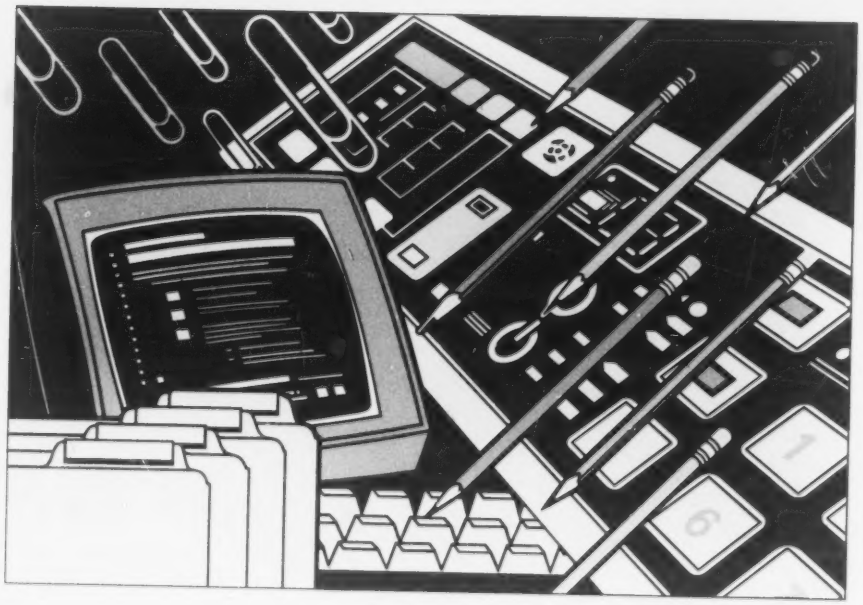
Utah State Tax Commission

ANNUAL REPORT

July 1, 1990 - June 30, 1991



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Annual Report of the Utah State Tax Commission

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Commissioners' Letter

The 1990-91 Annual Report of the Utah State Tax Commission summarizes the revenue collections during the fiscal year and recaps significant tax legislation.

The Utah Constitution charges the four gubernatorially appointed tax commissioners with the responsibility of administering and supervising the tax laws of the state, assessing mines and public utilities and overseeing the assessment and equalization of property taxes among the counties.

The Tax Commission is also responsible for the registration of cars, trucks and vessels through its Motor Vehicle Division and regulation of the automobile industry through its Motor Vehicle Enforcement Division.

Fiscal Year 1990-91 was a time of great change in the area of property tax, and the Tax Comission worked intensively with legislators to respond to a July 1990 Utah Supreme Court decision in *Amax Magnesium Corporation v. Utah State Tax Commission*.

The *AMAX* decision called into question the validity of the way in which the state values centrally assessed property versus locally assessed property.

This issue was addressed in the 1991 Utah Legislature through House Bill 397, which, in effect, required a major tax shift among classes of property. After much discussion and compromise, lawmakers agreed upon a two-year phase-in of changes.

At the heart of House Bill 397 was the phase-out of the automatic 20 percent "intangibles" exemption -- the focus of the AMAX lawsuit. The "intangibles" exemption had been given to locally assessed real property, but not centrally assessed property. Primary features of HB397 are:

- The automatic 20 percent "intangibles" exemption was eliminated. Assessors were allowed, until 1993, to give locally assessed real property a 5 percent exemption for intangible value. *(The bill requires the Legislature and the Tax Commission to study intangible value by January 1, 1993. If no action is taken by the 1993 Legislature, the intangible deduction will be eliminated effective January 1, 1994.)*

- The residential exemption was increased in 1991, then scaled back slightly for 1992 to ensure residential property tax collections statewide would remain level.

- Establishment of a 1.7 percent statewide fee-in-lieu of property taxes on all property required to be registered in Utah (cars, trucks, etc.).

The Tax Commission also worked closely with tax attorneys from the Utah Attorney General's office, developing legal defenses in the $100 million class-action lawsuit filed by the state's military and federal civil service retirees. The suit was a response to the 1989 U.S. Supreme Court decision in *Davis v. Michigan Department of Treasury*, which forbade Michigan, Utah and 21 other states from differentially taxing the pensions of state public service and federal retirees.

It is our hope that the information contained in this report will assist the Governor, legislators and policymakers as they plan to meet the state's future needs.

Utah State Tax Commission

R. H. Hansen, Chairman

Roger O. Tew

Joe B. Pacheco

S. Blaine Willes

Executive Director's Letter

Serving Utah taxpayers in a professional and effective manner has been and will continue to be a long-term goal for the Tax Commission.

The Tax Commission during Fiscal Year 1990-91 looked to its customers -- the taxpayers -- to improve its service. Surveys were employed in several of divisions to identify areas for improvement as well as to determine where staff is performing in an outstanding manner. Surveys completed in the Heber Wells Building as well as at our Motor Vehicle offices have been positive and indicated few problems. The Auditing and Property Tax divisions have also employed customer service questionnaires to help them improve their services.

The Tax Commission has been innovative in employing new technology to increase the agency's effectiveness. The Collection Division created an "office-in-the-car" program using mobile telephones that allow our collectors to make calls and schedule appointments while on the road. The program also has reduced the office space allocated to collectors.

Our Operations Division, working in conjunction with the Data Processing Division, has created a state-of-the-art electronic imaging and microfilm scanning and information retrieval system that is being studied by many large state agencies and private companies.

Working cooperatively with other governmental and private entities is an agency priority. The Utah State Tax Commission continues to be one of the leaders in the nation in fostering cooperative federal-state efforts with the Internal Revenue Service. Also along this line, communications between the Tax Commission and county and local governments and professional associations continue to expand.

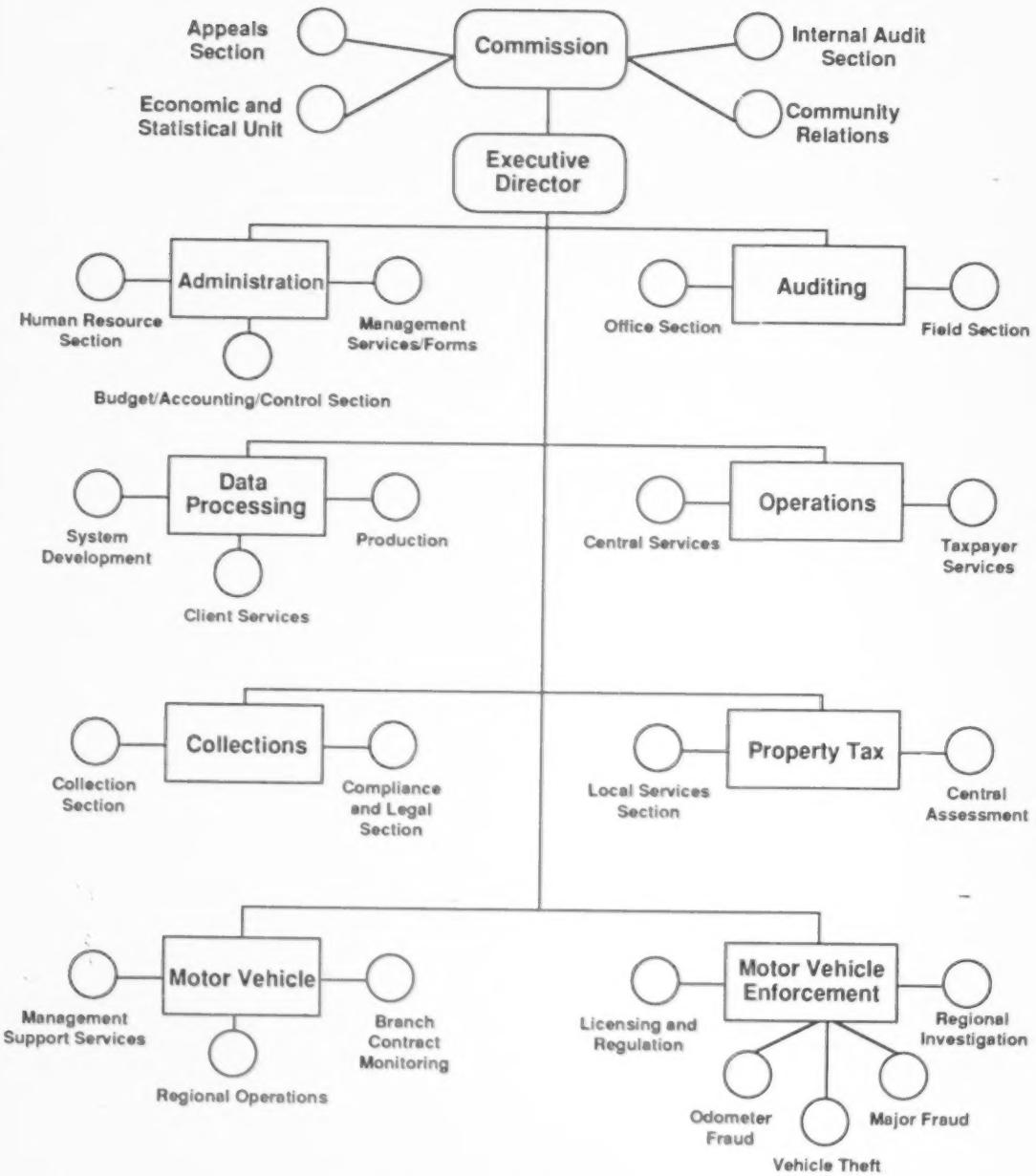
The Property Tax Division provides annual training to county assessors statewide and in 1991 helped counties plan their implementation of the complex new AMAX legislation. Staff also assisted property appraisers statewide as they scrambled to meet a new professional licensing deadline.

The Auditing Division's oil and gas auditors received national attention for their auditing program that ensures the state receives appropriate royalties from oil and gas development on federal lands.

All of our customers, whether individuals, businesses, associations or government entities, will continue to be the focal point of our efforts to improve service. We are grateful for their help in achieving our goals.

Clyde R. Nichols, Jr.
Executive Director

Organization Chart



Number of Employees

FTEs*	788.1
Full-time	749.1
Part-time	10.0
Seasonal	29.0

** Full-time equivalents*

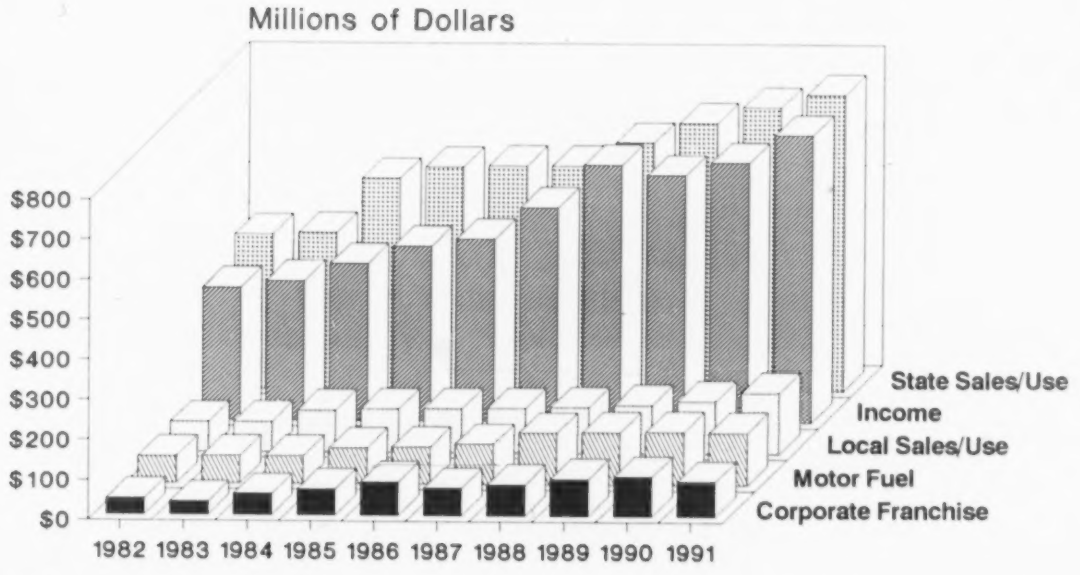
History of Major State Taxes

In Millions of Dollars

Tax Year	State Sales/Use	Individual Income	Local Sales/Use	Motor Fuel	Corporate Franchise
1982	385.4[r]	331.1	74.8[r]	67.7	40.9
1983	389.5[r]	348.0	75.0[r]	68.7	33.8
1984	526.2	390.9	104.2[r]	69.0	53.2
1985	555.4	435.5	108.0	89.3	65.9
1986	558.6	454.3	109.3	92.2	84.0
1987	559.0[r]	533.3	110.7	100.0	68.9
1988	617.6[r]	569.9*	110.7	129.4	78.8
1989	667.4[r]	615.6	120.2[r]	131.2	93.0
1990	707.4	647.6	130.7	132.5	99.7
1991	**739.6**	**716.7**	**151.8**	**131.1**	**87.8**

* This number includes a $71 million accrual adjustment to reflect the income tax refund mandated by a 1988 special session of the Utah Legislature.

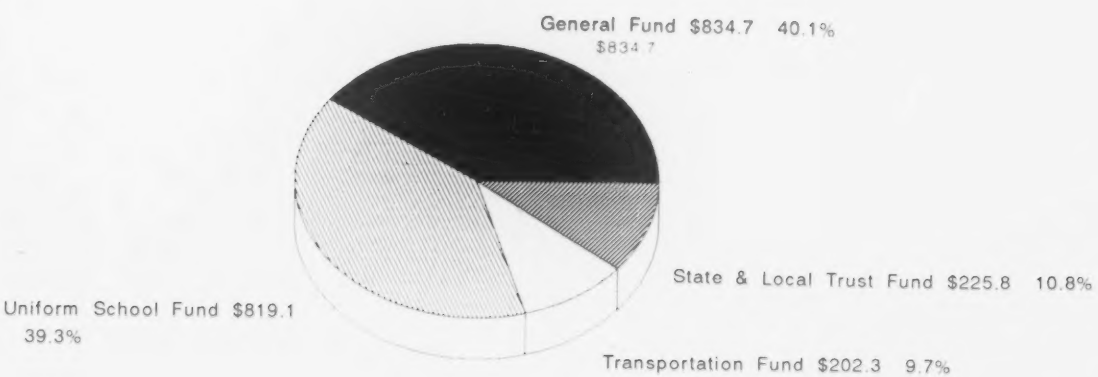
[r] Revised



*Revised

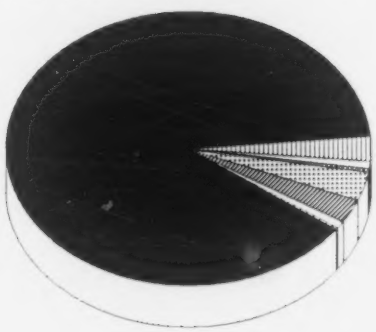
Overview of Collections

The following charts summarize the Utah State Tax Commission's 1990-91 revenue collections by specific fund. A more detailed review of collections by type of tax is also included. (Percentages may not total 100 due to rounding.)



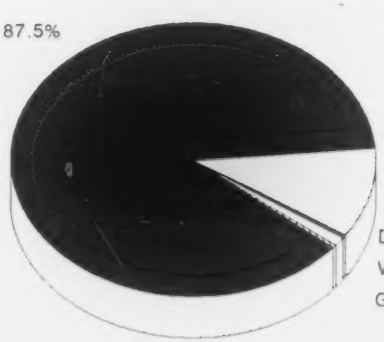
Overview of Collections

State Sales & Use Tax $739.6 88.6%



Oil & Gas Severance Tax $23.8 2.8%
Beer Tax $7.7 0.9%
Other $3.7 0.5%
Insurance Premium Tax $27.8 3.3%
Cigarette & Tobacco Tax $23.3 2.8%
Mining Severance Tax $7.3 0.9%
Oil & Gas Conservation Tax $1.4 0.2%

Individual Income Tax $716.7 87.5%

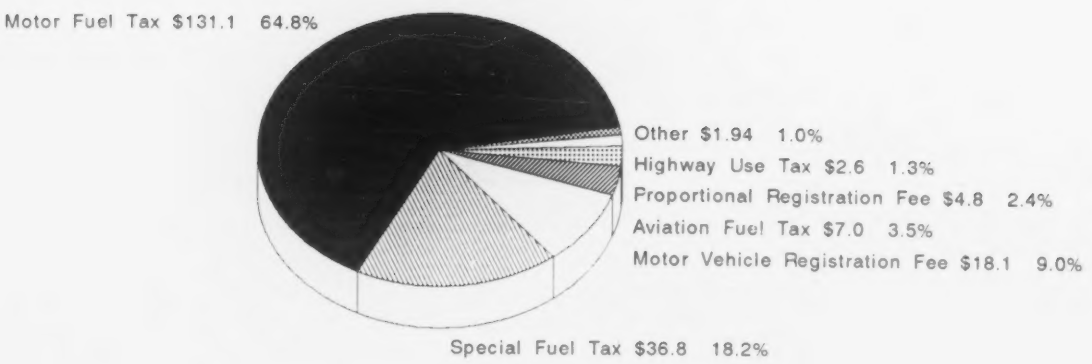


Corporate Franchise Tax $87.8 10.7%
Drivers Education Tax $2.5 0.3%
Wine & Liquor Tax $8.5 1.0%
Gross Receipts Tax $3.7 0.4%

Overview of Collections

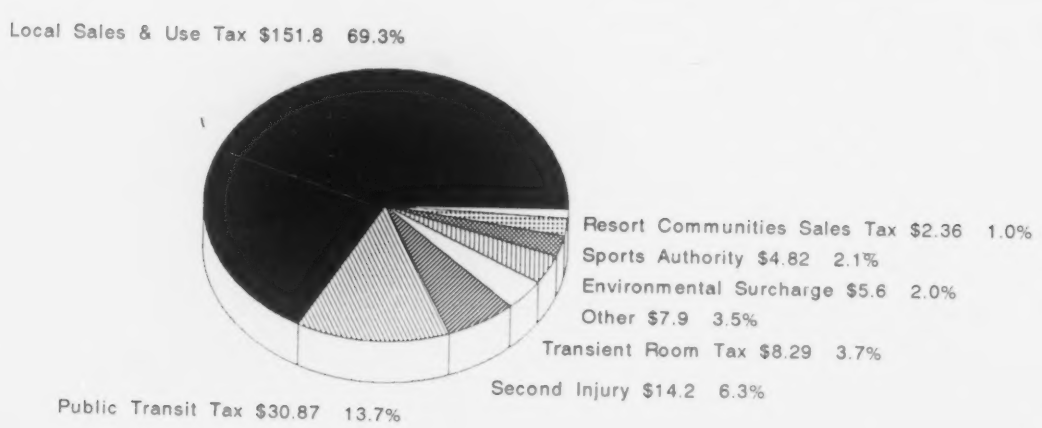
Transportation Fund FY 1990-91

(Collections in Millions: $202.33)


Motor Fuel Tax $131.1 64.8%
Other $1.94 1.0%
Highway Use Tax $2.6 1.3%
Proportional Registration Fee $4.8 2.4%
Aviation Fuel Tax $7.0 3.5%
Motor Vehicle Registration Fee $18.1 9.0%
Special Fuel Tax $36.8 18.2%

State & Local Trust Fund FY 1990-91

(Collections in Millions: $225.79 *)


Local Sales & Use Tax $151.8 69.3%
Resort Communities Sales Tax $2.36 1.0%
Sports Authority $4.82 2.1%
Environmental Surcharge $5.6 2.0%
Other $7.9 3.5%
Transient Room Tax $8.29 3.7%
Second Injury $14.2 6.3%
Public Transit Tax $30.87 13.7%

* Includes dedicated credits and bonds

SOURCE AND DISTRIBUTION	1990 GROSS COLLECTIONS	1990 REFUNDS & ADJUSTMENTS	1990 NET COLLECTIONS	1991 GROSS COLLECTIONS	1991 REFUNDS & ADJUSTMENTS	1991 NET COLLECTIONS	PERCENT CHANGE	AMOUNT CHANGE
UNIFORM SCHOOL FUND								
Income Tax - Final Payments	$158,928,981	($111,728,586)	$47,200,395	$186,818,648	($101,135,973)	$85,682,675	81.5	$38,482,280
Income Tax - Withholding	597,911,119	(620,951)	597,290,168	628,340,150	(891,508)	627,448,642	5.0	30,158,474
Corporation Franchise Tax	107,532,109	(13,364,581)	94,167,528	106,801,953	(24,338,774)	82,463,179	(12.4)	(11,704,349)
Mineral Prod. Tax Withholding	9,189,709	(555,919)	8,633,790	8,990,376	(155,750)	8,834,626	2.3	200,836
Gross Receipts Tax	4,172,166	0	4,172,166	3,836,113	(151,338)	3,684,775	(11.7)	(487,391)
Wine & Liquor Tax	8,279,687	0	8,279,687	8,473,049	0	8,473,049	2.3	193,362
Drivers Education Tax	2,322,109	(252)	2,321,857	2,527,614	(248)	2,527,366	8.9	205,509
Subtotal	**$888,335,880**	**($126,270,289)**	**$762,065,591**	**$945,787,903**	**($126,673,591)**	**$819,114,312**	**7.5**	**$57,048,721**
GENERAL FUND								
State Sales & Use Tax	$716,405,675	($8,962,234)	$707,443,441	$747,818,713	($8,185,954)	$739,632,759	4.6	$32,189,318
Oil & Gas Conservation Tax	1,516,689	(1,453)	1,515,236	1,440,860	(37)	1,440,823	(4.9)	(74,413)
Beer Tax	7,926,214	0	7,926,214	7,743,017	0	7,743,017	(2.3)	(183,197)
Cigarette Tax	21,106,378	(558,853)	20,547,525	21,854,232	(453,909)	21,400,323	4.2	852,798
Tobacco Products Tax	1,708,732	0	1,708,732	1,899,144	(547)	1,898,597	11.1	189,865
Inheritance Tax	8,012,648	(419,315)	7,593,333	4,966,809	(155,554)	4,811,255	(36.6)	(2,782,078)
Insurance Premium Tax	30,192,846	(205,232)	29,987,614[r]	28,744,667	(1,110,528)	27,634,139	(7.8)	(2,353,475)
Self-Insurers Insurance Tax	101,158	(27,393)	73,765	162,411	0	162,411	120.2	88,646
Oil and Gas Severance Tax	24,884,749	(178,077)	24,706,672	24,827,724	(1,063,841)	23,763,883	(3.8)	(942,789)
Mining Severance Tax	5,389,113	0	5,389,113	7,252,524	0	7,252,524	34.6	1,863,411
Motor Vehicle Enforcement Div. Fees	768,961	(2,366)	766,595	987,153	(3,245)	983,908	28.3	217,313
Snowmobile Registrations	171,574	0	171,574	152,159	0	152,159	(11.3)	(19,415)
Boat Registrations	528,322	(20)	528,302	528,065	0	528,065	0.0	(237)
ATV Registration Fees	841,042	(24)	841,018	779,976	0	779,976	(7.3)	(61,042)
Senior Citizen & Energy Credits	0	(3,363,108)	(3,363,108)	0	(3,513,571)	(3,513,571)	4.5	(150,463)
Subtotal	**$819,554,101**	**($13,718,075)**	**$805,836,026[r]**	**$849,157,454**	**($14,487,186)**	**$834,670,268**	**3.6**	**$28,834,242**

SOURCE AND DISTRIBUTION	1990 GROSS COLLECTIONS	1990 REFUNDS & ADJUSTMENTS	1990 NET COLLECTIONS	1991 GROSS COLLECTIONS	1991 REFUNDS & ADJUSTMENTS	1991 NET COLLECTIONS	PERCENT CHANGE	AMOUNT CHANGE
TRANSPORTATION FUND								
Motor Fuel Tax	$132,526,924	($51,829)	$132,475,095	$132,032,224	($975,054)	$131,057,170	(1.1)	($1,417,925)
Motor Vehicle Registration	17,746,591	(5,512)	17,741,079	18,142,917	(20,888)	18,122,029	2.1	380,950
Special Fuel Tax	30,006,547	(914,704)	29,091,843	42,080,311	(5,302,677)	36,777,634	26.4	7,685,791
Temporary Permit Fees	872,420	(480)	871,940	644,005	(220)	643,785	(26.2)	(228,155)
Motor Vehicle Control Fees	991,025	(86)	990,939	1,291,453	(208)	1,291,245	30.3	300,306
Proportional Registration Fees	5,203,981	(26,573)	5,177,408	4,868,106	(19,214)	4,848,892	(6.3)	(328,516)
Highway Use Tax	2,945,378	(799)	2,944,579	2,595,663	0	2,595,663	(11.8)	(348,916)
Aviation Fuel Tax	6,561,961	(58,409)	6,503,552	7,001,932	(4,207)	6,997,725	7.6	494,173
Subtotal	**$196,854,827**	**($1,058,392)**	**$195,796,435**	**$208,656,611**	**($6,322,468)**	**$202,334,143**	**3.3**	**$6,537,708**
TRUST & AGENCY FUND								
Local Sales & Use Tax	$131,096,464	($436,163)	$130,660,301	$153,095,887	($1,342,297)	$151,753,590	16.1	$21,093,289
Public Transit Tax	27,842,771	(40,064)	27,802,707	31,658,900	(790,637)	30,868,263	11.0	3,065,556
Transient Room Tax	7,040,741	(12,627)	7,028,114	8,339,230	(45,189)	8,294,041	18.0	1,265,927
Resort Communities Sales Tax	1,729,402	(26,845)	1,702,557	2,420,418	(58,736)	2,361,682	38.7	659,125
Utah Sports Authority	1,516,454	0	1,516,454	4,817,390	0	4,817,390	217.7	3,300,936
Tourism Tax[1]	0	0	0	1,199,355	0	1,199,355		1,199,355
Illegal Drug Holding/Drug Stamp[2]	$42,519	$0	$42,5194[r]	$318,820	($53,295)	$265,525	524.5	223,006
Car & Bus Tax	1,201,999	(1,289,226)	(87,227)	1,334,314	(1,329,649)	4,665	(105.3)	91,892
Fireman's Pension Fund	1,669,977	0	1,669,977	1,872,316	0	1,872,316	12.1	202,339
Sales Tax Cash Bonds	0	0	0	7,700	0	7,700		7,700
Special Fuel Cash Bonds	10,500	0	10,500	300	0	300	(97.1)	(10,200)
Tax Commission Suspense	11,295,604	(10,449,089)	846,515	13,455,849	(14,503,934)	(1,048,085)	(223.8)	(1,894,600)
2nd Injury & Uninsured Employers	9,360,008	0	9,360,008	14,195,851	0	14,195,851	51.7	4,835,843
Boat Fuel Fund	1,295,653	0	1,295,653	1,459,689	0	1,459,689	12.7	164,036
Ad Valorem Cash Bonds	0	0	0	0	0	0		0
Income Withholding Cash Bonds	0	0	0	6,900	0	6,900		6,900
Ad Valorem Tax Withholding	(1,515)	(10,334)	(11,849)	0	0	0	(100.0)	11,849
Environmental Surcharge	0	0	0	6,160,733	(561,691)	5,599,042		5,599,042
Waste Tire Recycling	0	0	0	1,258,927	0	1,258,927		1,258,927
Subtotal	**$194,100,577**	**($12,264,348)**	**$181,836,229[r]**	**$241,602,579**	**($18,685,428)**	**$222,917,151**	**22.6**	**$41,080,922**
DEDICATED CREDITS								
Reflectorized Plate Fees	$1,454,754	($102)	$1,454,652	$1,438,089	($155)	$1,437,934	(1.1)	($16,718)
DUI Impound fee	210,575	(545)	210,030	198,875	(554)	198,321	(5.6)	(11,709)
30-Day Motor Veh. Reg. Permit	910,262	0	910,262	1,122,106	0	1,122,106	23.3	211,844
Misc. Dedicated Credits	755,345	(6,733)	748,612[r]	122,527	(7,870)	114,657	(84.7)	(633,955)
Subtotal	**$3,330,936**	**($7,380)**	**$3,323,556[r]**	**$2,881,597**	**($8,579)**	**$2,873,018**	**(13.6)**	**($450,538)**
GRAND TOTAL	**$2,102,176,321**	**($153,318,484)**	**$1,948,857,837[r]**	**$2,248,086,144**	**($166,177,252)**	**$2,081,908,892**	**6.8**	**$133,051,055**

[1] Tourist, Recreation, Cultural & Convention Facilities Tax
[2] New addition to spreadsheet
[r] Revised

Property Tax

Property taxes are levied at the local level, based on valuations established by elected county assessors and, in the case of certain properties, by the State Tax Commission's Property Tax Division. The amount of taxes paid is based upon the tax rate applied against the taxable value of the property.

Tax rates are set by local entities such as counties, cities and towns, school districts and special taxing districts.

In this process, the Property Tax Division has two major functions:

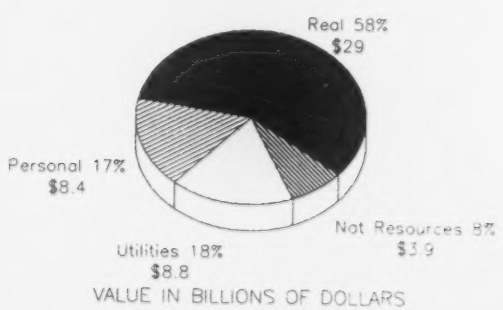
- assuring appropriate local assessment of real property through training of elected county assessors and monitoring the ratio of assessments to actual property values.
- assessment of natural resources property and large companies with multistate or multicounty operations.

This section demonstrates the proportions of property tax collections from various types of properties. The respective property tax burdens of the various counties and the ratios of assessments to actual market value of properties on a county-by-county basis are also illustrated.

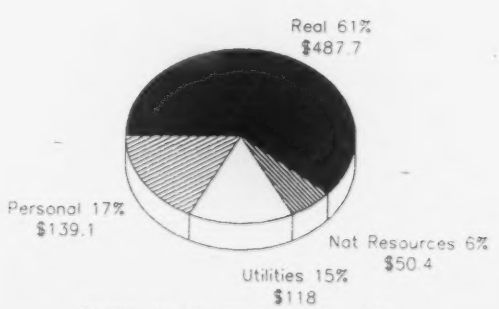
Taxes Charged to All Property

Class of Property	Taxes Charged	Percent
Residential	304,743,344	38.3
Commercial	134,037,382	16.9
Other Real	48,887,793	6.1
Personal	139,132,867	17.5
Natural Resources	50,384,350	6.3
Utilities	117,954,715	14.8
Statewide	**795,140,451**	**100.0**

STATEWIDE TAXABLE VALUE AND TAXES CHARGED FOR ALL UTAH PROPERTY BY TYPE FOR 1990



VALUE IN BILLIONS OF DOLLARS



TAXES IN MILLIONS OF DOLLARS

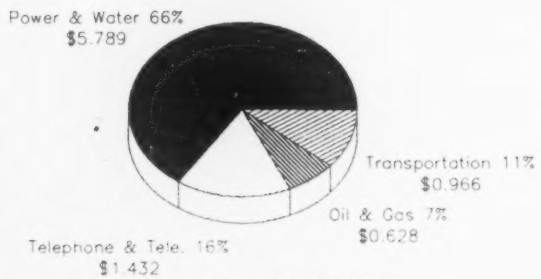
Property Tax

Centrally Assessed Property

The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multistate utilities is determined by the "unit value" approach, which values the entire operation as a unit, then allocates the value to the state and then to the counties.

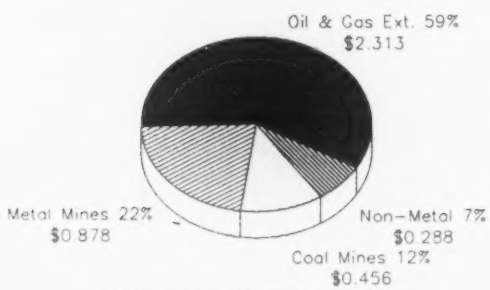
Property of mining operations, as well as gas and oil companies, are physically valued to arrive at fair market value. In addition, mines are assessed on capitalized net income; oil and gas wells on "value at the well." Patented mining claims are valued at the fair market value of the surface property.

STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1990
CENTRALLY ASSESSED UTILITIES

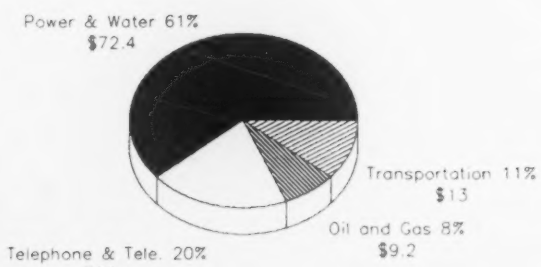


VALUE IN BILLIONS OF DOLLARS

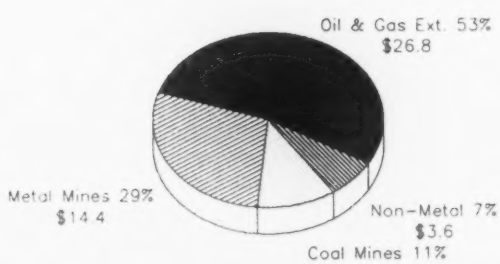
STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1990
CENTRALLY ASSESSED NATURAL RESOURCES



VALUE IN BILLIONS OF DOLLARS



TAXES IN MILLIONS OF DOLLARS



TAXES IN MILLIONS OF DOLLARS

Locally Assessed Property

In the late 1970s, the ratio of assessment to actual market value of property was disproportional on a statewide basis. The Tax Commission is required by the Legislature to assure that assessments and market values do not vary beyond certain tolerances. To assure those ratios are maintained, the Property Tax Division has conducted an annual assessment/sales ratio study since 1981 to monitor intercounty equity.

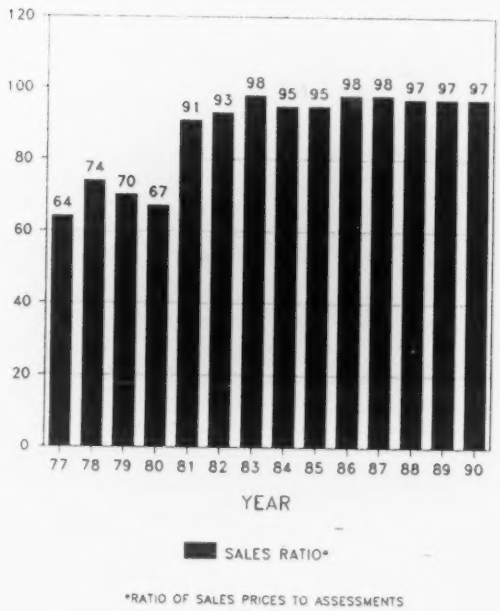
The Property Tax Division is also responsible for the training, assistance and general supervision of county assessors and other local property tax administrators.

The division ensures accurate and equitable assessment of real and personal property by:

- conducting the annual assessment/sales ratio study
- auditing personal property on an ongoing basis
- auditing land assessed under the Farmland Assessment Act for property classification and compliance with legal eligibility requirements
- annually auditing tax rates set each year by the more than 550 separate taxing entities in the state
- conducting appraisal certification programs for county assessors and their appraisal staffs. The education program includes regional workshops and an annual assessor's school.
- training county auditors and local administrators in conjunction with the implementation of "Truth in Taxation" laws.

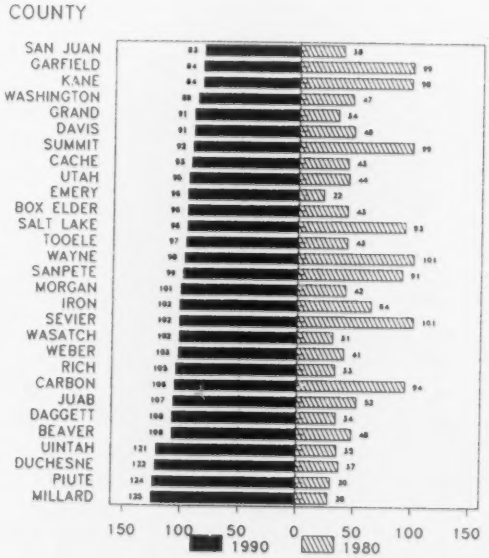
The accompanying charts demonstrate how assessment levels have become more uniform over time.

STATEWIDE ASSESSMENT/SALES
RATIOS FOR CALENDAR YEARS 1977–1990



*RATIO OF SALES PRICES TO ASSESSMENTS

COMPARISON 1990 VS. 1980
ASSESSMENT/SALES RATIOS BY COUNTY



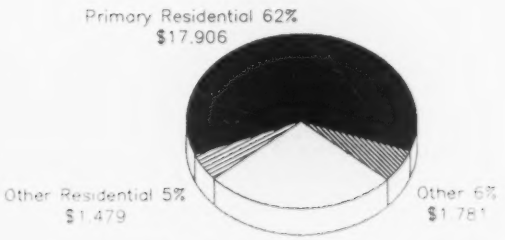
Property Tax

Value of Utah Property

Class of Property	Taxable Value	Percent	Market Value	Percent
Residential	17,905,505,438	35.7	29,843,105,914	46.0
Commercial	7,798,274,566	15.6	9,747,843,208	25.0
Other Real Property	3,260,328,885	6.5	4,075,411,106	6.3
Personal Property	8,434,615,134	16.8	8,434,615,134	13.0
Natural Resources	3,935,479,635	7.8	3,935,479,635	6.1
Utilities	8,814,445,707	17.6	8,814,445,707	13.6
Statewide	**50,148,649,365**	**100.0**	**64,850,900,703**	**100.0**

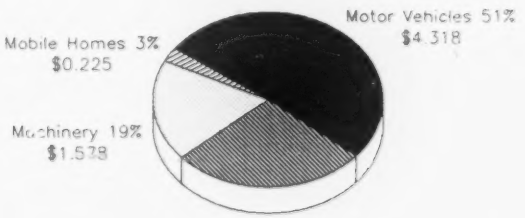
Note: Percent totals may not add to 100 due to independent rounding.

STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1990
LOCALLY ASSESSED REAL PROPERTY

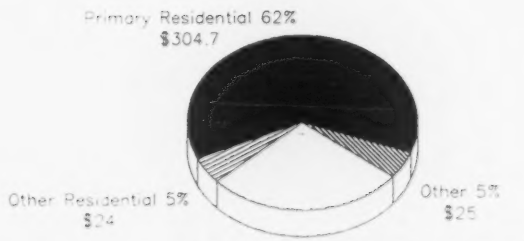


VALUE IN BILLIONS OF DOLLARS

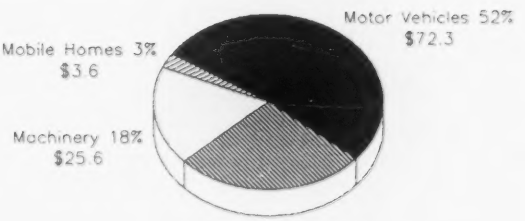
STATEWIDE TAXABLE
VALUE AND TAXES CHARGED FOR 1990
LOCALLY ASSESSED PERSONAL PROPERTY



VALUE IN BILLIONS OF DOLLARS

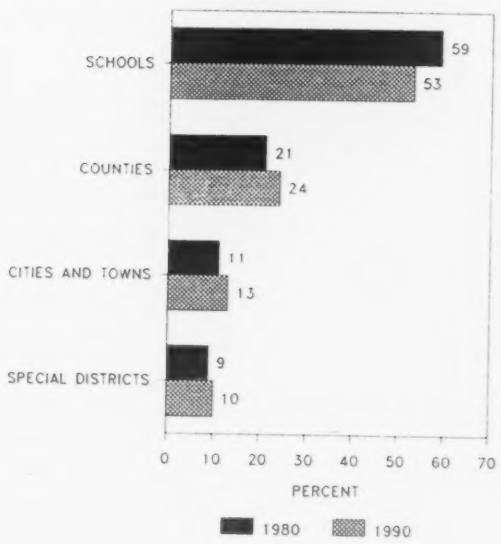


TAXES IN MILLIONS OF DOLLARS

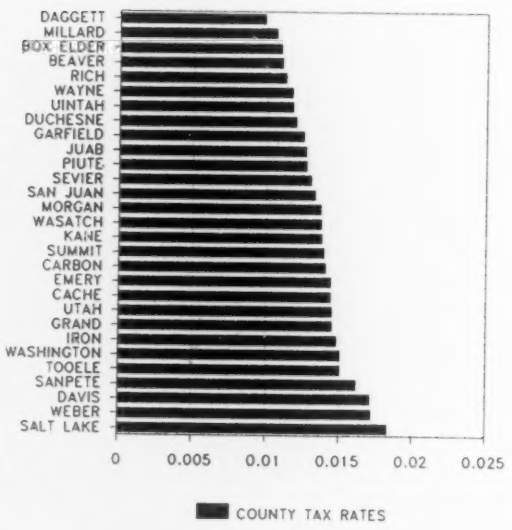


TAXES IN MILLIONS OF DOLLARS

DISTRIBUTION OF TAXES
BY TYPE OF ENTITY FOR 1980 & 1990

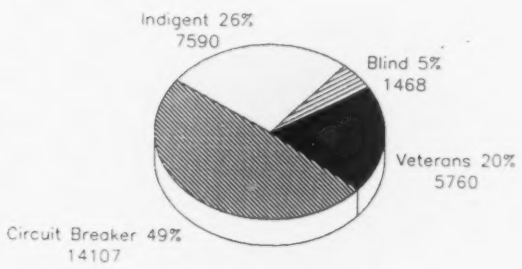


WEIGHTED AVERAGE TAX RATES*
RANKED BY COUNTY FOR 1990

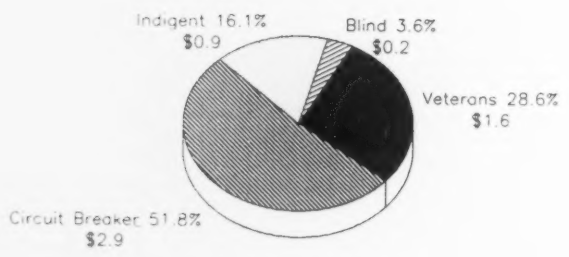


*COUNTY AVERAGE TAX RATES REFLECT TOTAL TAXES DIVIDED BY TAXABLE VALUE

STATEWIDE TAX
RELIEF BY CATEGORY FOR 1990



NUMBER OF PEOPLE

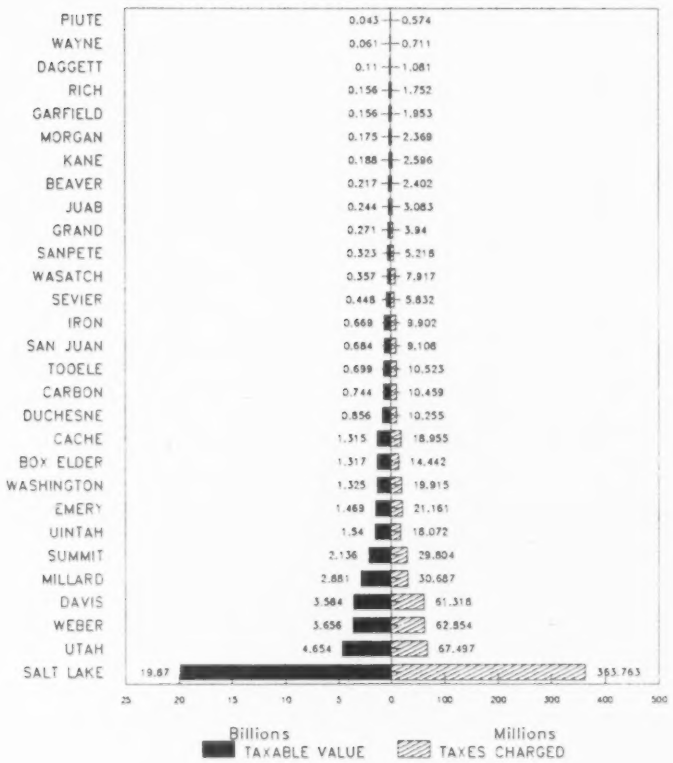


MILLIONS OF TAX DOLLARS

Property

Tax

GRAPH 7 – RANKING OF UTAH'S 29 COUNTIES
BY TAXABLE VALUE AND TAXES FOR 1990



Taxable Parcels	Number	750,000[3]	Billions of Tax $	29.0[4]
Average House Value	Metropolitan[1]	$77,000	Non-Metropolitan[2]	$55,000
Per Capita Income	Yearly Average	$14,083	Tax as % of Income	2.5
Rate as % of Taxable Value	Lowest	0.96	Highest	2.23
Collection Rates	Statewide 1989	92.7	Statewide 1990	92.8

[1] Consists of Davis, Salt Lake, Utah and Weber counties.
[2] Excludes Davis, Salt Lake, Utah and Weber counties.
[3] There may be slightly more than 750,000 parcels in Utah.
[4] This figure includes land and buildings.

State Sales and Use Tax

Historic State Sales and Use Tax rates are 4 percent (April 12, 1969); 4 1/8 percent (July 1, 1983 - September 30, 1983); 4 5/8 percent (October 1, 1983 - June 30, 1986); 4 38/64 percent (July 1, 1986 - March 31, 1987); 5 3/32 percent (April 1, 1987 - December 31, 1989); and 5 percent thereafter.

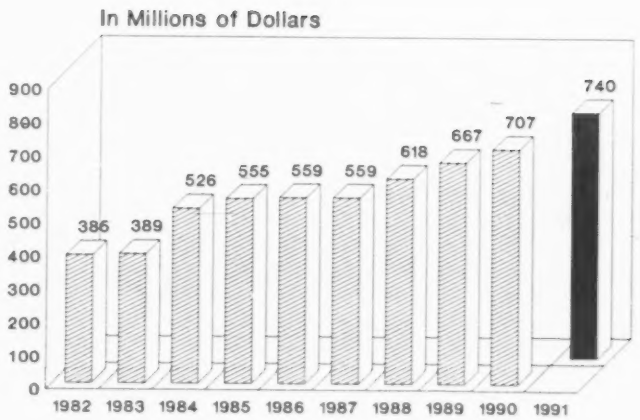
The same rates apply to retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, commercial electric, gas, and heat utility service, hotel and motel accommodations and certain other services; there are exemption provisions; retailer licenses are issued without fee.

Charges for residential use of electricity and fuel are taxed at a rate 3 percent less than the foregoing.

Use Tax is charged at the same rates as above on tangible personal property that is purchased for use, consumption or storage in Utah. This includes rentals in lieu of purchase, services or repair, renovation, and certain installations of tangible personal property.

Sales: Retailers are liable for the collection of the tax. Purchasers are liable for the tax on vehicles bought from other than a licensed dealer, payable when they register the vehicle.

Use: Licensed vendors are liable for the collection of the tax. Purchasers are liable if they are not taxed by the vendor. Use tax for individuals is computed and paid using the Utah Individual Income Tax return form.



1982	385,378,244 [r]
1983	389,480,605 [r]
1984	526,158,395 [a]
1985	555,414,779
1986	558,580,909
1987	558,998,211 [r]
1988	617,624,358 [r]
1989	667,402,562 [r]
1990	707,443,441
1991	**739,632,759**

[a] Includes $55.3 million windfall due to changes in reporting requirements

[r] Revised.

General Fund

January 1, 1990 through December 31, 1999, 1/64 of 1 percent the 5 percent State Sales Tax is earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for these collection totals.

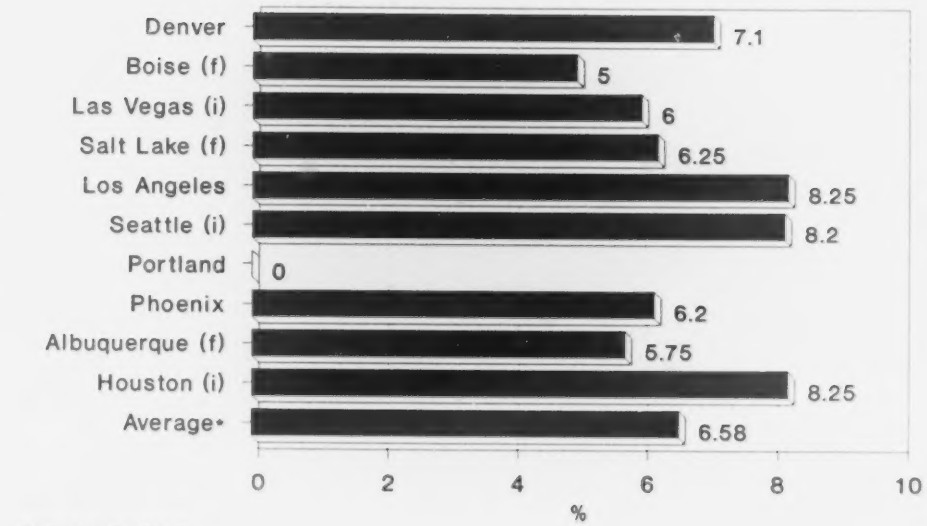
Major Industry	Standard Industrial Codes	FY 1986-87	FY 1987-88	FY 1988-89	FY 1989-90	FY 1990-91
Agriculture, Forestry & Fishing	(111-973)	$ 9,488,435	$ 9,850,069	$ 9,102,333	$ 10,915,927	$ 10,467,031
Mining	(1011-1499)	90,299,065	117,889,664	124,376,077	138,536,801	172,925,623
Construction	(1521-1799)	213,423,531	187,504,815	171,766,153	182,083,323	214,912,644
Manufacturing	(2011-3999)	787,617,456	689,629,455	795,329,310	840,466,033	910,967,676
Transportation	(4011-4789)	43,363,894	51,059,702	30,526,998	36,786,960	47,745,401
Communications	(4812-4899)	381,306,998	373,465,155	433,066,884	395,925,576	448,339,267
Electric & Gas	(4911-4971)	813,076,786	724,022,828	947,975,768	769,868,772	860,439,932
Wholesale - Durable Goods	(5012-5099)	1,002,753,000	942,820,735	972,793,887	961,692,642	1,051,838,742
Wholesale - Nondurable Goods	(5111-5199)	188,768,017	207,036,901	223,482,005	250,194,375	275,527,898
Retail - Building & Garden	(5211-5271)	547,636,507	495,163,229	478,026,967	553,109,415	590,355,391
Retail - General Merchandise	(5311-5399)	959,005,715	1,015,105,345	1,149,432,860	1,285,789,495	1,371,151,103
Retail - Food Stores	(5411-5499)	1,819,271,743	1,850,757,484	1,906,740,982	2,021,035,955	2,209,025,695
Retail - Motor Vehicle Dealers	(5511-5599)	1,422,349,862	1,322,196,437	1,483,637,200	1,688,432,851	1,559,965,282
Retail - Apparel & Accessory	(5611-5699)	329,138,065	350,054,312	371,832,226	401,761,132	429,580,799
Retail - Furniture	(5712-5736)	491,230,778	454,855,185	457,529,696	482,504,533	517,241,160
Retail - Eating & Drinking	(5812-5826)	698,689,441	716,630,774	750,309,406	822,513,913	894,687,070
Retail - Miscellaneous	(5912-5999)	749,991,367	786,187,885	895,998,931	931,693,014	1,000,767,655
Finance, Insurance & Real Estate	(6011-6799)	73,783,856	69,303,327	63,110,748	98,389,409	92,365,683
Services - Hotels & Lodging	(7011-7041)	208,274,738	252,727,792	287,207,333	310,204,377	343,568,456
Services - Personal	(7211-7299)	76,923,116	79,754,044	83,477,839	88,374,883	93,887,316
Services - Business	(7311-7389)	415,627,518	459,257,013	508,639,330	488,932,679	505,440,781
Services - Auto & Miscellaneous Repair	(7513-7699)	445,908,029	480,613,655	520,148,887	520,147,636	556,236,717
Services - Amusement & Recreation	(7812-7999)	148,398,434	149,474,039	152,135,999	175,295,960	195,968,412
Services - Health	(8011-8099)	30,043,913	34,258,644	38,805,397	48,331,763	70,068,458
Services - Ed., Legal, Social	(8111-8999)	60,483,650	90,280,895	86,033,368	116,528,825	117,888,901
Public Administration	(9111-9721)	78,411,936	81,366,771	85,475,886	92,310,859	88,005,878
Private Motor Vehicle Sales		216,240,445	187,968,979	202,343,067	219,979,839	199,301,215
Occasional Retail Sales		12,742,917	33,732,877	29,263,509	27,766,606	19,882,353
Nondisclosable or Nonclassifiable		24,121,912	26,684,783	25,737,313	27,835,826	11,052,477
Prior period payments, refunds & adjustments					149,524,292	146,736,156
TOTALS		**$12,338,371,124**	**$12,239,652,794**	**$13,284,306,359**	**$14,136,933,671**[r]	**$15,006,341,172**

[r]revised

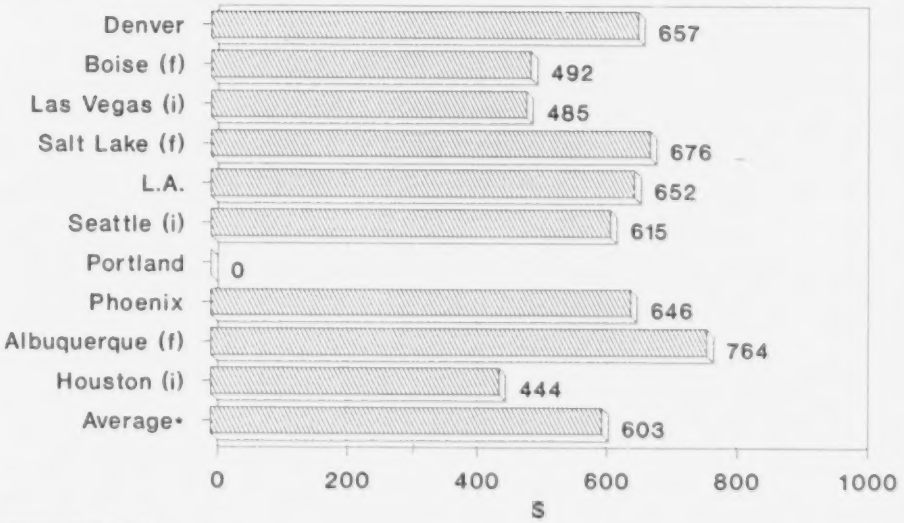
County	CY 1985	CY 1986	CY 1987	CY 1988	CY 1989	CY 1990
Beaver	$11,404,765	$10,583,754	$11,562,633	$14,039,081	$12,576,099	$15,494,541
Box Elder	108,069,364	110,620,711	106,115,174	107,092,900	113,707,035	120,080,648
Cache	217,211,433	225,440,943	226,878,971	240,071,271	258,879,695r	275,167,165
Carbon	98,463,150	97,526,776	90,126,214	90,025,277	107,172,890	108,222,306
Daggett	1,262,063	1,398,470	1,570,202	2,073,594	2,689,250	3,023,020
Davis	561,314,323	600,969,300	588,318,076	625,554,648	699,943,569	750,203,751
Duchesne	63,175,850	46,559,649	34,135,955	33,593,406	38,690,520	40,879,500
Emery	19,880,737	21,454,094	18,746,130	19,449,654	18,993,156	20,125,842
Garfield	8,227,742	8,114,156	9,955,934	10,809,807	10,617,001	11,111,979
Grand	27,577,644	26,822,276	27,631,631	33,164,207	33,210,188	37,036,839
Iron	92,839,871	91,427,205	89,347,593	96,278,036	105,307,982r	110,771,117
Juab	23,229,036	21,293,929	23,047,666	14,805,221	17,113,494	18,038,523
Kane	14,689,384	15,866,917	17,500,919	20,338,371	21,248,701	22,637,569
Millard	39,819,593	33,992,230	27,508,253	28,761,932	32,746,689r	33,215,770
Morgan	10,577,562	13,128,913	11,744,061	10,829,589	15,110,451	11,473,923
Piute	173,197	93,953	383,678	208,860	763,222	770,359
Rich	2,629,125	3,054,838	2,495,685	2,555,636	3,145,135	2,507,351
Salt Lake	3,349,080,801	3,524,818,863	3,505,636,789	3,693,726,623	4,018,887,101r	4,223,697,582
San Juan	18,758,298	15,724,865	15,975,129	16,249,566	17,833,042	17,992,004
Sanpete	28,860,284	27,961,344	29,330,010	30,734,641	33,915,075	36,067,824
Sevier	59,966,508	57,955,089	55,917,681	58,244,401	66,681,023r	70,474,912
Summit	74,727,966	79,931,772	80,361,699	90,683,962	105,406,970	113,309,679
Tooele	67,518,755	69,844,689	65,682,450	72,408,771	72,038,113r	87,922,522
Uintah	100,271,654	77,463,583	75,534,560	79,172,657	82,954,057r	87,446,079
Utah	765,810,411	785,824,599	815,216,200	891,274,947	1,002,087,417r	1,080,730,719
Wasatch	28,442,766	27,488,581	27,837,143	27,751,321	31,291,694	35,746,363
Washington	168,145,472	192,752,294	184,094,545	204,764,977	236,357,970	270,122,925
Wayne	2,916,537	2,965,804	3,323,570	3,916,026	3,898,964	3,614,297
Weber	714,268,375	772,648,953	771,700,055	783,552,055	817,954,962r	862,358,261
Out of State Use Tax	**60,581,887**	**51,036,717**	**59,552,262**	**69,570,659**	**93,524,876**	**103,289,977**
Grand Total	**$6,739,894,553**	**$7,014,765,267**	**$6,977,230,868**	**$7,371,702,096**	**$8,074,746,341**r	**$8,573,533,347**

r = revised

State Sales and Use Tax

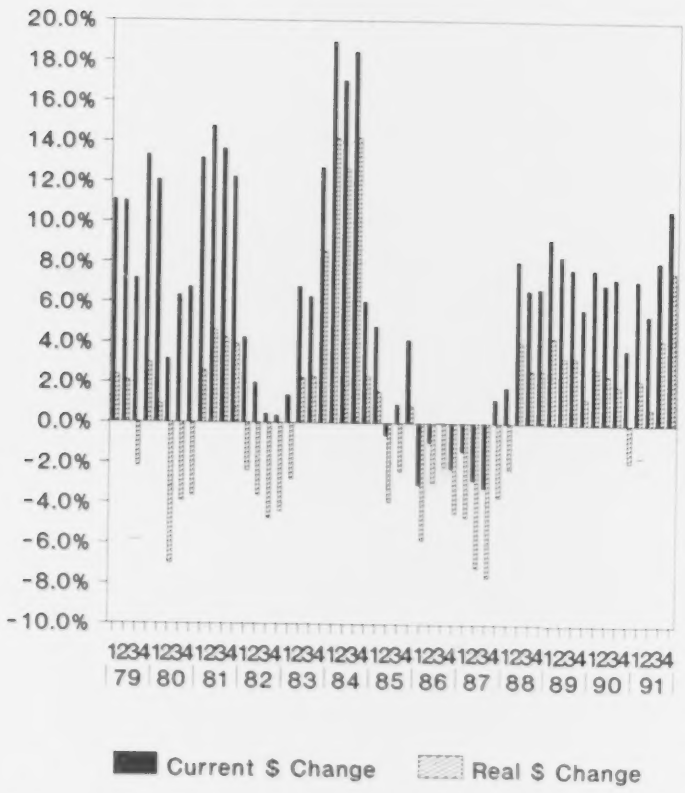


• Excluding Portland
f Taxes food
i State does not impose income tax

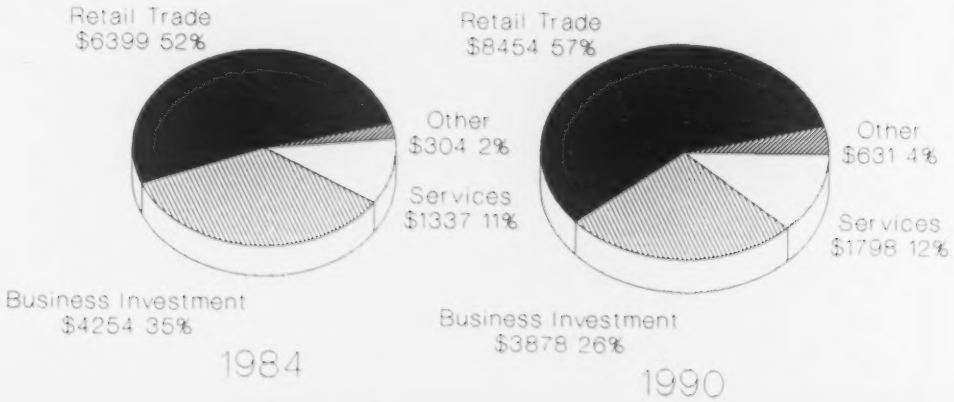


• Excluding Portland
f Taxes food
Source: Tax Rates & Burdens, Wash.D.C.

State Sales and Use Tax



* All data includes prior-period adj.



Individual Income Tax

Tax Rate

The following rates are effective for taxable years beginning on or after January 1, 1989, by action of the 1989 Special Session of the Utah State Legislature:

For Single Taxpayer (except Head of Household) and for Married Filing Separate Returns

If State Taxable Income is:	The Tax is:
Not over $750	2.55 percent of state taxable income
Over $750, but less than $1,500	$19, plus 3.5 percent of excess over $750
Over $1,500, but not over $2,250	$45.25, plus 4.4 percent of excess over $1,500
Over $2,250, but not over $3,000	$78.25, plus 5.35 percent of excess over $2,250
Over $3,000, but not over $3,750	$118.50 plus 6.25 percent of excess over $3,000
Over $3,750	$165.50 plus 7.2 percent of excess over $3,750

For Married Filing Joint Return and Head of Household

If State Taxable Income is:	The Tax is:
Not over $1,500	2.55 percent of state taxable income
Over $1,500, but less than $3,000	$38.25, plus 3.5 percent of excess over $1,500
Over $3,000, but not over $4,500	$90.75, plus 4.4 percent of excess over $3,000
Over $4,500, but not over $6,000	$156.75, plus 5.35 percent of excess over $4,500
Over $6,000, but not over $7,500	$237 plus 6.25 percent of excess over $6,000
Over $7,500	$330.75 plus 7.2 percent of excess over $7,500

Applicable to:

All residents and fiduciaries are required to file returns under federal rules, as well as nonresidents or part-year residents having income from Utah sources. Employers are liable for withholding employee wages per schedules distributed by the State Tax Commission. Quarterly withholding returns are required unless withholding averages more than $1,000 per month, then monthly returns are required.

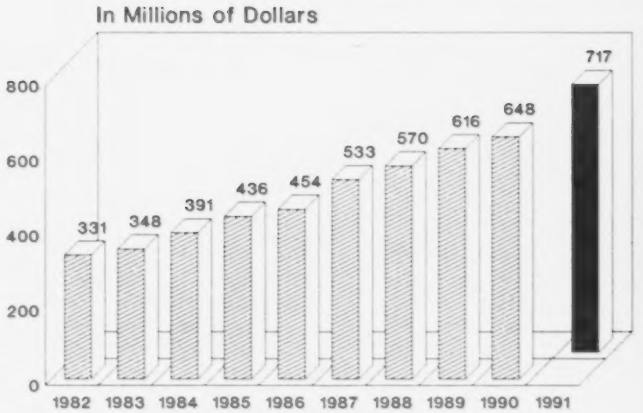
Disposition of Revenue

Uniform School Fund

Individual Income Tax

Personal Exemptions - Utah permits 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1991 is $1,613 (75 percent of the $2,150 federal personal exemption).

Standard Deduction - Utah allows the current federal standard deduction, which is $5,700 for joint return or $3,400 for a single person.



1982	331,139,396
1983	347,976,960 [a]
1984	390,912,919 [b]
1985	435,509,993 [c]
1986	454,289,504 [d]
1987	533,287,567 [e]
1988	569,853,201 [f]
1989	615,603,770 [g]
1990	647,593,113 [h]
1991	**716,665,169** [i]

[a] Includes $2,170,434 from the Mineral Production Tax withholding.

[b] Includes $ 2,620,914 from the Mineral Production Tax withholding.

[c] Includes $4,392,302 from the Mineral Production Tax withholding.

[d] Includes $5,324,940 from the Mineral Production Tax withholding.

[e] Includes $1,511,580 from the Mineral Production Tax withholding.

[f] Includes $1,621,360 from the Mineral Production Tax withholding.

[g] Includes $3,641,605 from the Mineral Production Tax withholding (allocated 39.2 percent to the Individual Income Tax and 60.8 percent to the Corporate Franchise Tax.)

[h] Includes $3,108,164 from the Mineral Production Tax withholding (allocated 36 percent to the Individual Income Tax and 64 percent to the Corporate Franchise Tax.)

[h] Includes $3,533,851 from the Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporate Franchise Tax.)

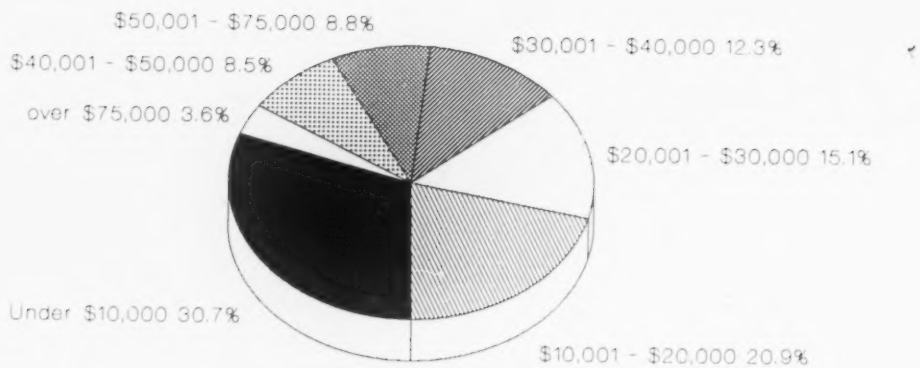
Summary of 1990 Federal and State Income Tax Information for Utah Residents

Income brackets are based on Adjusted Gross Income

Number of Federal Returns Filed by Utah Residents

Federal Adjusted Gross Income	Number Of Returns
Under $1	5,392
$ 1 - $ 5,000	110,712
$ 5,001 - $ 10,000	85,210
$ 10,001 - $ 15,000	74,324
$ 15,001 - $ 20,000	62,865
$ 20,001 - $ 25,000	52,619
$ 25,001 - $ 30,000	46,508
$ 30,001 - $ 35,000	42,737
$ 35,001 - $ 40,000	37,907
$ 40,001 - $ 45,000	31,211
$ 45,001 - $ 50,000	24,835
$ 50,001 - $ 75,000	57,588
$ 75,001 - $100,000	12,500
$100,001 - $250,000	9,454
More than $250,000	1,929
Total:	**655,791**

Percent of Total Federal Returns by Income Bracket

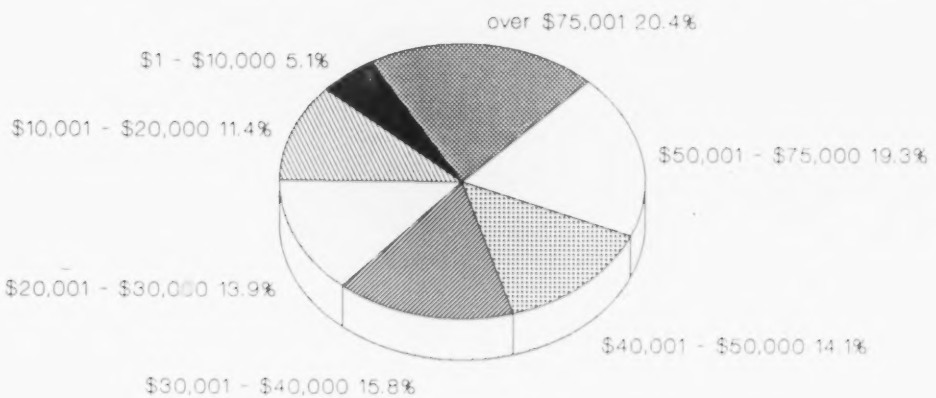


Individual Income Tax

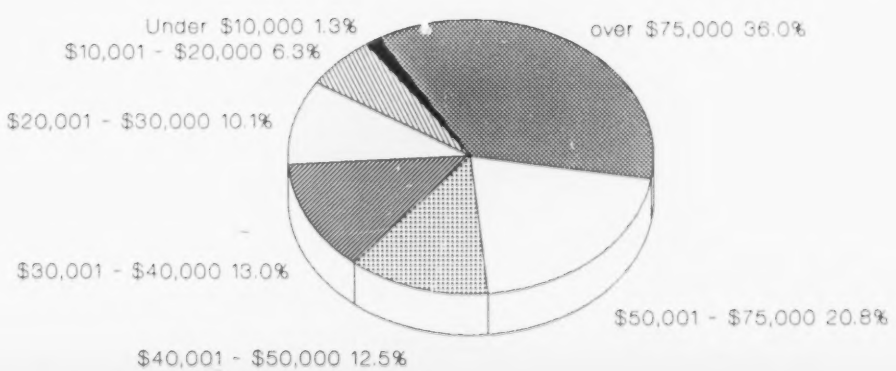
1990 Individual Income Tax Statistics

Federal Adjusted Gross Income (AGI)	Average AGI	Federal Tax	State Tax
$ 1 - $ 5,000	$2,478	$46	$7
$ 5,001 - $ 10,000	$7,419	$35	$69
$ 10,001 - $ 15,000	$12,431	$250	$202
$ 15,001 - $ 20,000	$17,430	$644	$381
$ 20,001 - $ 25,000	$22,436	$1,168	$595
$ 25,001 - $ 30,000	$27,464	$2,265	$845
$ 30,001 - $ 35,000	$32,443	$2,854	$1,111
$ 35,001 - $ 40,000	$37,439	$3,419	$1,390
$ 40,001 - $ 45,000	$42,425	$3,998	$1,678
$ 45,001 - $ 50,000	$47,397	$4,692	$1,969
$ 50,001 - $ 75,000	$59,394	$6,984	$2,643
$ 75,001 - $100,000	$84,759	$12,556	$3,981
$100,001 - $250,000	$140,982	$26,664	$6,944
Over $250,000	$635,828	$148,769	$35,308
Average:	**$26,640**	**$2,947**	**$1,032**

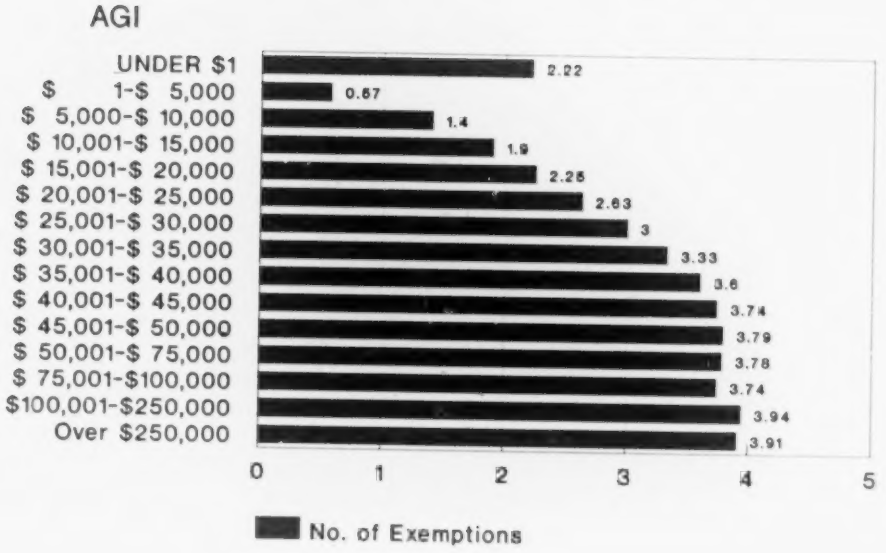
Percent of Total Positive AGI by Income Bracket



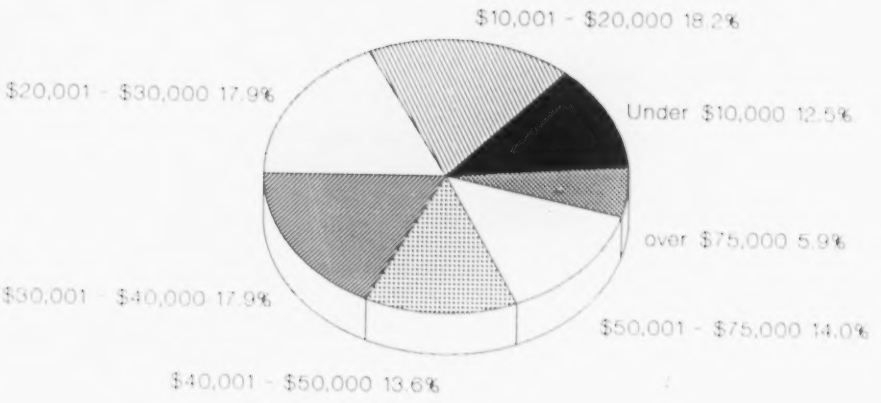
Percent of Total Federal Taxes Paid by Income Bracket



Average Number of Personal Exemptions Claimed By Income Bracket (Federal Returns)



Percent of Total Personal Exemptions Claimed by Income Bracket



Comparative County Profile - 1990

Number of Federal Returns, Adjusted Gross Income, Net Exemptions and Average Exemptions Per Utah Federal Return

County	Household Proxy No. of Returns	Adjusted Gross Income	Population Proxy Net Exemptions	Average Exemptions [1]
Beaver	1,637	$31,130,543	4,010	2.45
Box Elder	13,428	$360,296,733	35,153	2.62
Cache	24,780	$587,894,525	61,108	2.47
Carbon	7,378	$187,772,321	17,853	2.42
Daggett	264	$5,825,706	667	2.53
Davis	69,951	$1,998,713,630	172,392	2.46
Duchesne	4,230	$88,818,108	11,880	2.81
Emery	3,219	$82,434,235	9,593	2.98
Garfield	1,500	$27,335,178	3,575	2.38
Grand	2,452	$49,891,664	5,193	2.12
Iron	7,134	$145,162,430	17,207	2.41
Juab	2,034	$39,859,657	5,073	2.49
Kane	2,012	$39,231,770	5,139	2.55
Millard	3,568	$80,744,132	10,393	2.91
Morgan	2,033	$55,593,052	5,364	2.64
Piute	384	$6,326,768	1,000	2.60
Rich	552	$12,390,034	1,518	2.75
Salt Lake	286,888	$7,895,367,281	636,963	2.22
San Juan	2,516	$51,951,386	7,112	2.83
Sanpete	5,118	$98,437,808	13,952	2.73
Sevier	5,028	$105,637,332	13,174	2.62
Summit	6,820	$222,487,771	14,367	2.11
Tooele	11,080	$286,556,858	26,183	2.36
Uintah	7,079	$157,337,302	18,498	2.61
Utah	85,093	$2,028,823,085	214,530	2.52
Wasatch	3,670	$83,767,482	9,059	2.47
Washington	16,187	$370,610,737	39,220	2.42
Wayne	678	$11,250,100	1,788	2.64
Weber	65,493	$1,717,547,628	147,372	2.25
All other [2]	13,585	641,277,252	44,260	3.26
Totals	**655,791**	**$17,470,472,518**	**1,553,596**	**2.37**

[1] Excludes old age and blind exemptions

[2] Includes prior-year returns, out-of-state returns and other miscellaneous returns.

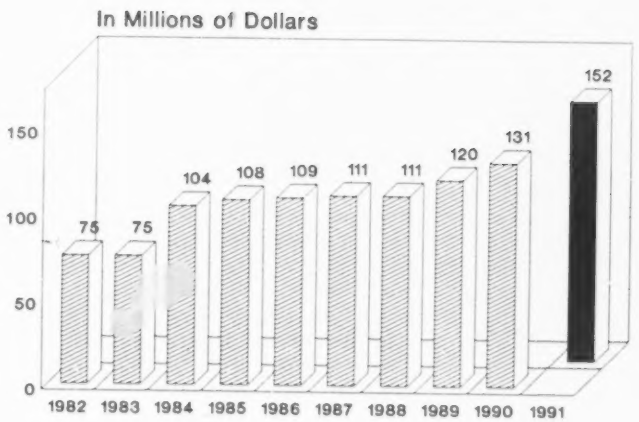
Local Sales and Use Tax

Tax Rate

The Local Sales and Use Tax must be adopted by local ordinance and is 1 percent (effective January 1, 1990) of the purchase price on the same transactions as the state sales and use tax. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

Historically, this tax was 1/2 of 1 percent (July 1, 1959 - June 30, 1975); 3/4 of 1 percent (July 1, 1975 - June 30, 1983); 7/8 of 1 percent (July 1, 1983 to June 30, 1986); 29/32 of 1 percent (July 1, 1986 to December 31, 1989).

As of January 1, 1990, only three municipalities have continued to tax sales at 3/4 of 1 percent: Altamont, Lynndyl, and Kingston. The remaining 250 cities, towns, and counties apply a local sales tax of 1 percent.



Disposition of Revenue

Revenue is returned to participating local government units. For calendar year 1989, 75 percent of local sales taxes were returned on the point-of-sales basis, while 25 percent was distributed on a prorated population basis, with the exception of three cities: Altamont, Lynndyl, and Kingston. Under Utah statute that distribution changed to 65 percent-35 percent on January 1, 1990 and remains so through June 30, 1991.

January 1, 1990 through December 31, 1999, 1/64 of the 1 percent Local Sales Tax is earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for these collection totals.

Fiscal Year Collections

1982	74,791,628 [r]
1983	75,023,002 [r]
1984	104,184,321 [r]
1985	107,977,933
1986	109,329,460
1987	110,734,350
1988	110,678,285 [r]
1989	120,235,660 [r]
1990	130,660,301
1991	**151,753,590[1,2]**

[1] Estimated
[2] Collection totals since 1984 include accelerated sales tax collections not distributed until the September after the close of the fiscal year.
[r] Revised

Source: TC-23 "Gross Collections, Refunds and Net Collections" (modified accrual basis of accounting)

Net Distribution After Administrative Costs

Community	1989-90	1990-91	Percent Change
BEAVER CO. (Unincorporated)	43,997.29	73,734.13	67.59
BEAVER	143,475.35	175,975.06	22.65
MILFORD	54,405.34	70,584.17	29.74
MINERSVILLE	18,720.98	30,470.37	62.76
Total Cities and Towns	**216,601.67**	**277,029.60**	**27.90**
Total County and Cities	**260,598.96**	**350,763.73**	**34.60**

Community	1989-90	1990-91	Percent Change
BOX ELDER CO. (Unincorporated)	373,927.58	405,921.65	8.56
BEAR RIVER	13,643.36	28,862.42	111.55
BRIGHAM	1,100,761.41	1,226,496.00	11.42
CORINNE	22,257.72	31,855.15	43.12
DEWEYVILLE	7,179.18	14,453.85	101.33
ELWOOD	15,894.48	23,812.17	49.81
FIELDING	8,720.74	17,008.28	95.03
GARLAND	54,054.32	80,382.91	48.71
HONEYVILLE	24,217.75	46,262.29	91.03
HOWELL	3,621.27	7,685.17	112.22
MANTUA	11,221.73	26,117.37	132.74
PERRY	80,594.83	90,896.75	12.78
PLYMOUTH	14,896.19	16,131.72	8.29
PORTAGE	4,155.93	7,782.92	87.27
SNOWVILLE	14,757.85	18,326.87	24.18
TREMONTON	413,799.69	478,749.70	15.70
WILLARD	57,051.84	71,299.35	24.97
Total Cities and Towns	**1,846,828.29**	**2,186,122.92**	**18.37**
Total County and Cities	**2,220,755.87**	**2,592,044.57**	**16.72**

Community	1989-90	1990-91	Percent Change
CACHE CO. (Unincorporated)	132,069.20	169,509.85	28.35
AMALGA	22,715.16	44,779.72	97.14
CLARKSTON	12,065.48	23,152.92	91.89
CORNISH	4,263.72	7,988.31	87.36
HYDE PARK	56,611.42	99,964.72	76.58
HYRUM	158,308.33	215,636.55	36.21
LEWISTON	47,871.30	80,375.31	67.90
LOGAN	2,698,283.37	3,096,922.96	14.77
MENDON	18,214.88	31,729.52	74.20
MILLVILLE	25,609.42	49,279.05	92.43
NEWTON	16,274.10	27,271.74	67.58

(Cache County continued)			
NORTH LOGAN	275,214.70	309,395.04	12.42
PARADISE	12,027.27	22,068.43	83.49
PROVIDENCE	69,957.97	138,621.40	98.15
RICHMOND	49,823.44	80,147.75	60.86
RIVER HEIGHTS	25,550.31	55,000.24	115.26
SMITHFIELD	218,177.79	303,597.28	39.15
WELLSVILLE	46,897.81	92,712.89	97.69
TRENTON	12,199.49	20,655.48	69.31
NIBLEY	24,147.46	49,883.00	106.58
Total Cities and Towns	**3,794,213.42**	**4,749,182.31**	**25.17**
Total County and Cities	**3,926,282.62**	**4,918,692.16**	**25.28**

Carbon County

Community	1989-90	1990-91	Percent Change
CARBON CO. (Unincorporated)	268,383.79	208,208.47	-22.42
HELPER	156,405.22	183,938.54	17.60
HIAWATHA	12,164.31	11,431.95	-6.02
PRICE	1,237,848.62	1,232,476.77	-0.43
SCOFIELD	2,292.74	3,684.74	60.71
SUNNYSIDE	26,985.74	25,763.18	-4.53
WELLINGTON	57,728.90	79,100.57	37.02
EAST CARBON	51,389.82	63,345.95	23.27
Total Cities and Towns	**1,544,815.35**	**1,599,741.70**	**3.56**
Total County and Cities	**1,813,199.14**	**1,807,950.17**	**-0.29**

Daggett County

Community	1989-90	1990-91	Percent Change
DAGGETT CO. (Unincorporated)	46,365.79	56,596.59	22.07
MANILA	15,546.02	18,686.17	20.20
Total Cities and Towns	**15,546.02**	**18,686.17**	**20.20**
Total County and Cities	**61,911.81**	**75,282.76**	**21.60**

Davis County

Community	1989-90	1990-91	Percent Change
DAVIS CO. (Unincorporated)	335,103.42	390,040.10	16.39
BOUNTIFUL	2,436,661.58	2,919,731.17	19.83
CENTERVILLE	620,559.95	791,456.91	27.54
CLEARFIELD	864,656.20	1,133,565.83	31.10
FRUIT HEIGHTS	76,070.51	158,935.73	108.93
FARMINGTON	349,705.75	538,431.70	53.97
KAYSVILLE	388,371.23	647,699.65	66.77
LAYTON	2,594,843.14	3,148,061.26	21.32
NORTH SALT LAKE	615,661.06	763,038.70	23.94
SOUTH WEBER	77,145.68	123,302.00	59.83
SUNSET	232,092.63	429,660.25	85.12
SYRACUSE	349,653.20	409,451.68	17.10
WEST POINT	50,496.57	128,685.97	154.84
WOODS CROSS	788,012.36	804,484.91	2.09
CLINTON	126,642.45	285,215.68	125.21
WEST BOUNTIFUL	197,908.19	262,473.84	32.62
Total Cities and Towns	**9,768,480.50**	**12,544,195.28**	**28.42**
Total County and Cities	**10,103,583.92**	**12,934,235.38**	**28.02**

Local Sales and Use Tax

Duchesne County

Community	1989-90	1990-91	Percent Change
DUCHESNE CO. (Unincorporated)	288,372.36	340,718.42	18.15
ALTAMONT	20,142.76	20,843.09	3.48
DUCHESNE	76,881.42	101,671.00	32.24
MYTON	12,997.71	19,526.07	50.23
ROOSEVELT	392,536.47	452,594.30	15.30
TABIONA	4,452.57	5,887.02	32.22
Total Cities and Towns	**507,010.93**	**600,521.48**	**18.44**
Total County and Cities	**795,383.29**	**941,239.90**	**18.34**

Emery County

Community	1989-90	1990-91	Percent Change
EMERY CO. (Unincorporated)	91,106.32	104,994.63	15.24
CASTLE DALE	125,105.88	138,813.35	10.96
CLAWSON	3,015.83	5,413.74	79.51
CLEVELAND	21,366.23	29,091.81	36.16
ELMO	9,494.12	14,335.44	50.99
EMERY	12,058.39	16,709.39	38.57
FERRON	63,619.87	89,613.28	40.86
GREEN RIVER	130,588.47	136,545.02	4.56
HUNTINGTON	124,362.90	159,484.04	28.24
ORANGEVILLE	69,304.74	90,826.49	31.05
Total Cities and Towns	**558,916.43**	**680,832.56**	**21.81**
Total County and Cities	**650,022.75**	**785,827.19**	**20.89**

Garfield County

Community	1989-90	1990-91	Percent Change
GARFIELD CO. (Unincorporated)	129,779.64	147,420.98	13.59
BOULDER	4,249.48	6,917.14	62.78
CANNONVILLE	6,604.58	8,939.45	35.35
ESCALANTE	36,490.55	46,399.06	27.15
HATCH	5,232.68	7,476.03	42.87
HENRIEVILLE	3,478.26	6,737.90	93.71
PANGUITCH	96,682.19	116,535.15	20.53
TROPIC	13,472.34	20,576.04	52.73
Total Cities and Towns	**166,210.08**	**213,580.77**	**28.50**
Total County and Cities	**295,989.72**	**361,001.75**	**21.96**

Grand County

Community	1989-90	1990-91	Percent Change
GRAND CO. (Unincorporated)	159,597.68	159,622.91	0.02
MOAB	423,688.21	467,396.42	10.32
Total Cities and Towns	**423,688.21**	**467,396.42**	**10.32**
Total County and Cities	**583,285.89**	**627,019.33**	**7.50**

Iron County

Community	1989-90	1990-91	Percent Change
IRON CO. (Unincorporated)	137,017.35	140,862.44	2.81
CEDAR CITY	1,122,623.10	1,469,339.11	30.88
ENOCH	18,678.11	65,759.93	252.07
KANARRAVILLE	6,130.81	9,547.12	55.72
PARAGONAH	7,006.22	11,994.25	71.19
PAROWAN	89,115.35	106,495.34	19.50
BRIAN HEAD	49,041.77	98,283.19	100.41
Total Cities and Towns	**1,292,595.36**	**1,761,418.94**	**36.27**
Total County and Cities	**1,429,612.71**	**1,902,281.38**	**33.06**

Juab County

Community	1989-90	1990-91	Percent Change
JUAB CO. (Unincorporated)	12,530.95	27,194.71	117.02
EUREKA	11,478.20	23,512.13	104.84
LEVAN	10,013.83	17,490.33	74.66
MONA	7,626.53	21,310.43	179.42
NEPHI	275,215.77	291,505.52	5.92
Total Cities and Towns	**304,334.33**	**353,818.41**	**16.26**
Total County and Cities	**316,865.28**	**381,013.12**	**20.24**

Kane County

Community	1989-90	1990-91	Percent Change
KANE CO. (Unincorporated)	158,542.59	134,866.36	-14.93
ALTON	1,596.72	3,037.97	90.26
GLENDALE	7,209.84	11,197.60	55.31
KANAB	204,874.72	269,377.99	31.48
ORDERVILLE	17,936.50	24,901.60	38.83
BIG WATER	3,198.26	8,388.40	162.28
Total Cities and Towns	**234,816.04**	**316,903.56**	**34.96**
Total County and Cities	**393,358.63**	**451,769.92**	**14.85**

Millard County

Community	1989-90	1990-91	Percent Change
MILLARD CO. (Unincorporated)	205,920.72	282,475.67	37.18
DELTA	221,994.69	280,951.71	26.56
FILLMORE	153,495.16	180,263.42	17.44
HINCKLEY	12,229.79	23,672.53	93.56
HOLDEN	10,001.81	18,409.13	84.06
KANOSH	11,012.49	18,209.66	65.35
LEAMINGTON	2,778.45	7,405.84	166.55
LYNNDYL	1,444.83	1,575.00	9.01
MEADOW	9,484.98	14,094.50	48.60
OAK CITY	9,681.49	22,998.30	137.55
SCIPIO	10,851.60	16,352.63	50.69
Total Cities and Towns	**442,975.29**	**583,932.72**	**31.82**
Total County and Cities	**648,896.01**	**866,408.39**	**33.52**

Morgan County

Community	1989-90	1990-91	Percent Change
MORGAN CO. (Unincorporated)	94,715.89	144,258.03	52.31
MORGAN	145,207.78	153,959.76	6.03
Total Cities and Towns	**145,207.78**	**153,959.76**	**6.03**
Total County and Cities	**239,923.67**	**298,217.79**	**24.30**

Piute County

Community	1989-90	1990-91	Percent Change
PIUTE CO. (Unincorporated)	9,615.52	12,547.95	30.50
CIRCLEVILLE	18,335.23	21,913.98	19.52
JUNCTION	8,481.22	8,394.65	-1.02
KINGSTON	467.37	851.74	82.24
MARYSVALE	10,280.44	13,998.49	36.17
Total Cities and Towns	**37,564.26**	**45,158.86**	**20.22**
Total County and Cities	**47,179.78**	**57,706.81**	**22.31**

Local Sales and Use Tax

Rich County

Community	1989-90	1990-91	Percent Change
RICH CO. (Unincorporated)	31,918.50	28,564.60	-10.51
GARDEN CITY	21,349.96	28,050.38	31.38
LAKETOWN	17,955.82	14,043.76	-21.79
RANDOLPH	24,651.71	32,496.02	31.82
WOODRUFF	7,657.42	9,249.29	20.79
Total Cities and Towns	**71,614.91**	**83,839.45**	**17.07**
Total County and Cities	**103,533.41**	**112,404.05**	**8.57**

Salt Lake County

Community	1989-90	1990-91	Percent Change
SALT LAKE CO. (Unincorporated)	18,039,876.82	15,834,452.34	-12.23
ALTA	146,738.41	188,556.24	28.50
BLUFFDALE	35,380.42	83,192.61	135.14
DRAPER	437,986.15	468,808.33	7.04
MIDVALE	1,668,475.07	1,755,015.13	5.19
MURRAY	5,558,496.56	6,309,288.31	13.51
RIVERTON	399,189.99	564,320.38	41.37
SALT LAKE CITY	21,704,022.61	22,430,966.12	3.35
SANDY	3,807,561.61	4,943,493.57	29.83
SOUTH JORDAN	197,581.45	444,401.04	124.92
SOUTH SALT LAKE	3,988,368.86	4,744,493.26	18.96
WEST JORDAN	2,187,839.35	2,904,528.71	32.76
WEST VALLEY	6,694,164.81	7,970,396.17	19.06
Total Cities and Towns	**46,825,805.29**	**52,807,459.87**	**12.77**
Total County and Cities	**64,865,682.11**	**68,641,912.21**	**5.82**

San Juan County

Community	1989-90	1990-91	Percent Change
SAN JUAN CO. (Unincorporated)	295,780.98	399,218.12	34.97
BLANDING	208,935.99	223,545.02	6.99
MONTICELLO	123,219.83	144,995.13	17.67
Total Cities and Towns	**332,155.82**	**368,540.15**	**10.95**
Total County and Cities	**627,936.80**	**767,758.27**	**22.27**

Sanpete County

Community	1989-90	1990-91	Percent Change
SANPETE CO. (Unincorporated)	77,752.68	96,246.86	23.79
CENTERFIELD	30,576.49	31,599.91	3.35
EPHRAIM	151,646.88	198,536.38	30.92
FAIRVIEW	35,184.83	53,268.13	51.40
FAYETTE	3,391.96	6,212.12	83.14
FOUNTAIN GREEN	14,412.56	25,654.99	78.00
GUNNISON	104,407.71	126,350.07	21.02
MANTI	89,472.95	125,412.79	40.17
MAYFIELD	10,296.76	18,575.85	80.40
MORONI	29,551.27	49,312.91	66.87
MT. PLEASANT	111,727.08	147,693.79	32.19
SPRING CITY	15,127.05	30,013.96	98.41
STERLING	6,862.82	10,076.17	46.82
WALES	3,211.17	6,591.85	105.28
Total Cities and Towns	**605,869.53**	**829,298.92**	**36.88**
Total County and Cities	**683,622.21**	**925,545.78**	**35.39**

Sevier County

Community	1989-90	1990-91	Percent Change
SEVIER CO. (Unincorporated)	203,401.74	128,908.56	-36.62
ANNABELLA	10,372.49	18,166.34	75.14
AURORA	27,894.79	39,899.29	43.03
ELSINORE	17,254.94	27,601.90	59.97
GLENWOOD	9,549.00	16,085.10	68.45
JOSEPH	4,648.75	11,149.10	139.83
KOOSHAREM	4,951.71	8,964.39	81.04
MONROE	35,586.91	60,109.73	68.91
REDMOND	20,480.54	35,869.08	75.14
RICHFIELD	719,228.44	632,865.57	-12.01
SALINA	136,838.81	120,898.64	-11.65
SIGURD	17,430.06	22,234.10	27.56
Total Cities and Towns	**1,004,236.44**	**993,843.24**	**-1.03**
Total County and Cities	**1,207,638.18**	**1,122,751.80**	**-7.03**

Summit County

Community	1989-90	1990-91	Percent Change
SUMMIT CO. (Unincorporated)	275,034.25	404,832.44	47.19
COALVILLE	79,061.34	98,443.47	24.52
FRANCIS	13,700.19	14,360.61	4.82
HENEFER	14,959.39	25,373.90	69.62
KAMAS	56,160.39	77,205.11	37.47
OAKLEY	19,368.71	26,475.38	36.69
PARK CITY	1,534,078.88	1,542,255.79	0.53
Total Cities and Towns	**1,717,328.90**	**1,784,114.26**	**3.89**
Total County and Cities	**1,992,363.15**	**2,188,946.70**	**9.87**

Tooele County

Community	1989-90	1990-91	Percent Change
TOOELE CO. (Unincorporated)	337,972.60	416,394.56	23.20
GRANTSVILLE	142,938.27	234,381.53	63.97
OPHIR	745.24	1,302.59	74.79
STOCKTON	10,576.43	18,110.21	71.23
TOOELE	971,067.57	1,131,185.55	16.49
VERNON	34,341.42	5,417.44	-84.22
WENDOVER	64,614.39	101,342.69	56.84
RUSH VALLEY	6,297.99	12,862.37	104.23
Total Cities and Towns	**1,230,581.31**	**1,504,602.38**	**22.27**
Total County and Cities	**1,568,553.91**	**1,920,996.94**	**22.47**

Uintah County

Community	1989-90	1990-91	Percent Change
UINTAH CO. (Unincorporated)	331,547.06	560,888.99	69.17
NAPLES	190,159.74	205,696.22	8.17
VERNAL	936,095.20	1,076,693.56	15.02
BALLARD	51,340.92	50,794.04	-1.07
Total Cities and Towns	**1,177,595.86**	**1,333,183.82**	**13.21**
Total County and Cities	**1,509,142.92**	**1,894,072.81**	**25.51**

Local Sales and Use Tax

Utah County

Community	1989-90	1990-91	Percent Change
UTAH CO. (Unincorporated)	378,568.06	573,905.07	51.60
ALPINE	70,449.50	136,999.20	94.46
AMERICAN FORK	1,055,017.83	1,297,128.20	22.95
GENOLA	15,152.30	28,680.07	89.28
GOSHEN	13,632.13	22,953.35	68.38
LEHI	279,057.57	422,287.47	51.33
LINDON	156,618.04	224,048.81	43.05
MAPLETON	89,360.72	151,158.94	69.16
OREM	5,009,060.41	5,934,816.73	18.48
PAYSON	406,364.12	559,916.54	37.79
PLEASANT GROVE	469,099.87	701,219.79	49.48
PROVO	5,679,336.29	6,757,134.98	18.98
SALEM	78,309.32	111,556.69	42.46
SANTAQUIN	77,564.58	111,739.22	44.06
HIGHLAND	67,982.04	175,799.62	158.60
SPANISH FORK	855,921.23	923,589.50	7.91
SPRINGVILLE	628,060.48	771,160.94	22.78
VINEYARD	5,157.56	123,794.05	2300.24
CEDAR HILLS	12,134.55	27,123.18	123.52
ELK RIDGE	9,229.70	24,228.31	162.50
WOODLAND HILLS	1,456.08	5,891.77	304.63
Total Cities and Towns	**14,978,964.32**	**18,511,227.36**	**23.58**
Total County and Cities	**15,357,532.38**	**19,085,132.43**	**24.27**

Wasatch County

Community	1989-90	1990-91	Percent Change
WASATCH CO. (Unincorporated)	112,778.67	152,002.93	34.78
CHARLESTON	7,435.79	13,866.58	86.48
HEBER	335,339.04	405,969.49	21.06
MIDWAY	65,222.19	97,658.16	49.73
WALLSBURG	6,806.53	11,426.23	67.87
Total Cities and Towns	**414,803.55**	**528,920.46**	**27.51**
Total County and Cities	**527,582.22**	**680,923.39**	**29.06**

Washington County

Community	1989-90	1990-91	Percent Change
WASHINGTON CO. (Unincorporated)	175,881.67	155,054.33	-11.84
ENTERPRISE	31,523.22	47,529.45	50.78
HURRICANE	198,653.59	277,675.53	39.78
IVINS	23,812.06	58,784.72	146.87
LA VERKIN	39,305.68	78,099.16	98.70
LEEDS	5,902.68	10,736.43	81.89
ROCKVILLE	1,958.22	7,748.65	295.70
ST. GEORGE	2,496,103.01	3,080,595.86	23.42
SANTA CLARA	41,924.46	85,007.64	102.76
SPRINGDALE	47,941.86	67,485.74	40.77
TOQUERVILLE	6,960.87	17,018.77	144.49
VIRGIN	4,123.64	8,970.82	117.55
WASHINGTON	134,405.74	198,874.43	47.97
HILDALE	26,234.45	55,734.32	112.45
Total Cities and Towns	**3,058,849.48**	**3,994,261.52**	**30.58**
Total County and Cities	**3,234,731.15**	**4,149,315.85**	**28.27**

Wayne County

Community	1989-90	1990-91	Percent Change
WAYNE CO. (Unincorporated)	38,300.62	57,399.58	49.87
BICKNELL	25,273.84	30,086.09	19.04
LOA	34,801.62	33,323.16	-4.25
LYMAN	4,556.53	8,230.56	80.63
TORREY	7,084.57	9,174.70	29.50
Total Cities and Towns	**71,716.56**	**80,814.51**	**12.69**
Total County and Cities	**110,017.18**	**138,214.09**	**25.63**

Weber County

Community	1989-90	1990-91	Percent Change
WEBER CO. (Unincorporated)	913,133.93	1,029,782.37	12.77
FARR WEST	118,258.78	161,012.37	36.15
HARRISVILLE	51,936.96	119,658.74	130.39
HUNTSVILLE	14,991.60	24,546.69	63.74
NORTH OGDEN	346,446.50	509,181.26	46.97
OGDEN	6,788,499.61	7,525,193.60	10.85
PLAIN CITY	84,023.78	202,088.80	140.51
PLEASANT VIEW	99,801.99	167,140.63	67.47
RIVERDALE	1,108,658.04	1,019,975.55	-8.00
ROY	1,133,818.97	1,423,599.68	25.56
SOUTH OGDEN	1,617,652.39	610,804.93	-62.24
UINTAH	32,339.63	37,672.77	16.49
WASHINGTON TERRACE	190,794.93	320,799.58	68.14
Total Cities and Towns	**11,587,223.18**	**12,121,674.60**	**4.61**
Total County and Cities	**12,500,357.11**	**13,151,456.97**	**5.21**
GRAND TOTAL	**128,075,542.78**	**144,130,885.64**	**12.54**

Source: Actual distribution (cash basis method of accounting)

Motor Fuel Tax

Tax Rate

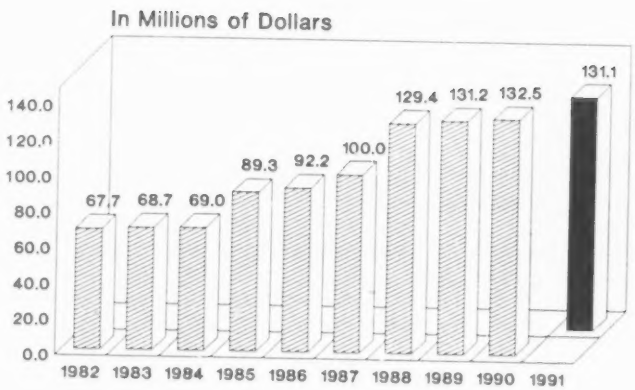
The Motor Fuel Tax is 19 cents per gallon (effective April 1, 1987); government exemption or refund of tax on all governmental purchases; $30 one-time license fee for distributors; 2 percent evaporation allowance; refunds for off-highway agricultural use.

Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as a credit on Utah Individual Income or Corporation Franchise tax returns.

Disposition

Transportation Fund and General Fund

All of the 1987 5-cent-per-gallon tax increase is to be used for the repair of highways, roads and streets. The Off-highway Vehicle Account of the General Fund, is to receive annually, effective April 29, 1991, the lesser of .5 percent of the Motor Fuel Tax revenues, or $600,000. After appropriations to certain state government departments, the revenue is distributed 75 percent to the State Department of Transportation and 25 percent to city and county Class B and Class C road funds. The estimated amount of tax collected on gasoline used in motorboats is transferred annually from the Transportation Fund to the Boating Account of the Division of Parks and Recreation budget in the General Fund for improving state-owned boating facilities.



Fiscal Year Collections

1982	67,733,812
1983	68,697,076 [a]
1984	68,978,640 [b]
1985	89,337,163 [c]
1986	92,164,304 [d]
1987	99,985,165 [e]
1988	129,369,781 [f]
1989	131,219,894 [g]
1990	132,475,096 [h]
1991	**131,057,170** [i]

[a] $559,532 is from gasohol tax of 6 cents per gallon

[b] $2,427,198 is from gasohol tax of 6 cents per gallon

[c] $838,423 is from gasohol tax of 14 cents per gallon

[d] $793,545 is from gasohol tax of 14 cents per gallon

[e] $47,374 is from gasohol tax of 19 cents per gallon

[f] $18,629 is from gasohol tax of 19 cents per gallon

[g] $97,038 is from gasohol tax of 19 cents per gallon

[h] $79,226 is from gasohol tax of 19 cents per gallon

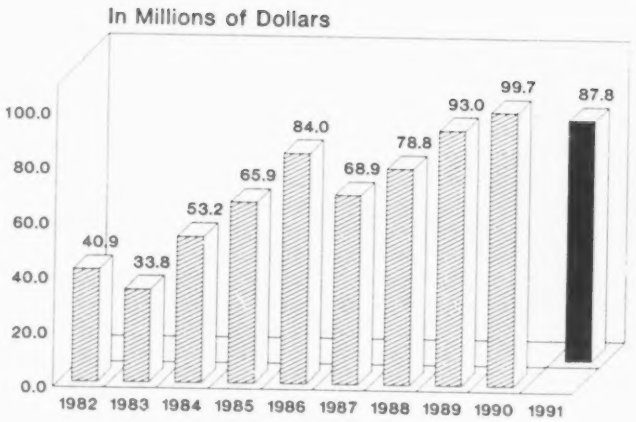
[i] $79,538 is from gasohol tax of 19 cents per gallon

Corporate Franchise and Income Tax

Tax Rate

The Corporate Franchise and Income Tax rate is currently 5 percent of net income allocated to Utah for tax years beginning on or after January 1, 1984, with a $100 minimum tax. In 1983, the tax was 4.65 percent , with a $50 minimum. For all years prior to 1983, including fiscal years, the rate was 4 percent with a minimum of $25.

This tax is applicable to all corporations having income allocable to Utah or exercising corporate franchise in the state. The tax is prepaid for the privilege of doing business in Utah if incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current earnings basis if incorporated or qualified on or after January 1, 1973.



Disposition of Revenue

Uniform School Fund

Fiscal Year Collections

1982	40,894,065
1983	33,762,545 [a]
1984	53,226,125 [b]
1985	65,918,325 [c]
1986	84,048,027 [d]
1987	68,898,430 [e]
1988	78,806,217 [f]
1989	92,982,130 [g]
1990	99,693,153 [h]
1991	**87,763,955** [i]

[a] This total includes $2,170,435 from the Mineral Production Tax withholding.

[b] This total includes $8,191,439 from the Mineral Production Tax withholding.

[c] This total includes $13,727,754 from the Mineral Production Tax withholding.

[d] This total includes $17,497,746 from the Mineral Production Tax withholding.

[e] This total includes $8,007,188 from the Mineral Production Tax withholding.

[f] This total includes $8,653,420 from the Mineral Production Tax withholding.

[g] This total includes $5,648,203 from the Mineral Production Tax withholding.

[h] This total includes $5,525,625 from the Mineral Production Tax withholding.

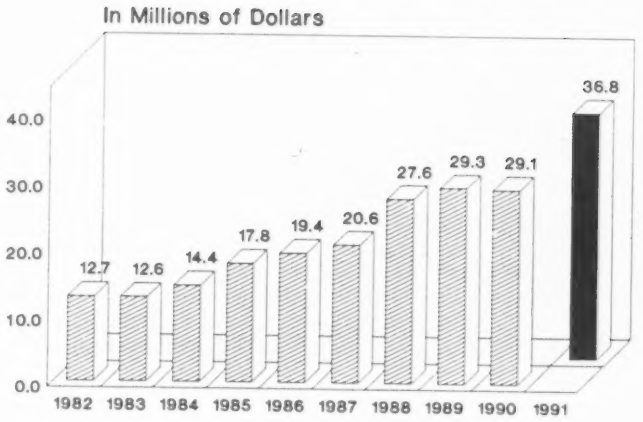
[i] This total includes $5,300,776 from the Mineral Production Tax withholding.

Special Fuel Tax

The Special Fuel Tax is 19 cents per gallon (effective April 1, 1987) for fuel other than gasoline used in the operation and propulsion of motor vehicles on Utah highways; governmental exemption; $20 entrance permit required for nonpermitted vehicles; operators are licensed without a fee; dealers are licensed for $30. An exemption certificate for vehicles powered by exotic fuels (such as propane, hydrogen, electricity, compressed natural gas) may be purchased. The exemption certificates cost $36 for vehicles under 33,000 pounds registered gross laden weight and $70 for vehicles 33,000 pounds or more registered gross laden weight.

Dealers are required to collect the tax on fuel placed in vehicle service tanks. Licensed users pay their tax on a use basis and claim credit for any tax paid at the point of sale. Returns are required of all users and user-dealers; however, users generally are not required to report fuel use on vehicles with a registered gross laden weight of less than 26,001 pounds unless they have bulk storage facilities.

Effective January 1, 1990, Utah became a member of the International Fuel Tax Agreement. The agreement is designed to simplify interstate fuel tax reporting for motor carriers.



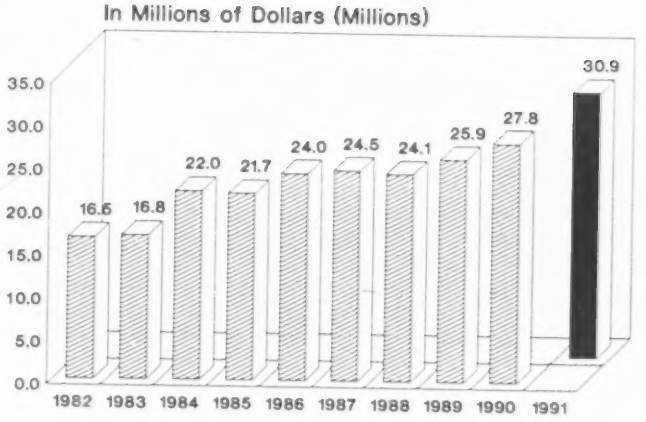
1982	12,672,251
1983	12,637,102
1984	14,448,900
1985	17,790,559
1986	19,368,750
1987	20,626,224
1988	27,555,142
1989	29,305,153
1990	29,091,843
1991	**36,777,634**

Transportation Fund

Public Transit Tax

The 1/4 of 1 percent Public Transit Tax applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved the tax to finance local bus service. Retailers and purchasers are liable under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Returned to participating county or city as applicable.



1982	16,466,449 [r]
1983	16,754,196 [r]
1984	21,975,337
1985	21,701,966
1986	24,033,505
1987	24,459,676
1988	24,096,852 [r]
1989	25,884,679 [r]
1990	27,802,707
1991	**30,868,263** [1]

[r] revised
[1] estimated collections

Source: TC-23 "Gross Collections, Refunds and Net Collections" (modified accrual basis of accounting)

Net Distribution
After Administrative Costs

Community	1989-90	1990-91	Percent Change
DAVIS COUNTY	$2,623,815.24	$2,772,777.53	5.68
OREM	1,397,788.05	1,450,612.67	3.78
PROVO	1,393,083.09	1,510,063.28	8.40
SALT LAKE COUNTY	15,813,752.55	19,147,111.82	21.08
WEBER COUNTY	2,920,482.52	3,263,084.27	11.73
AMERICAN FORK	67,036.88	297,657.84	344.02
LEHI	12,607.07	57,960.13	359.74
LINDON	6,736.78	36,392.99	440.21
PARK CITY	460,396.03	514,670.90	11.79
PLEASANT GROVE	19,370.03	96,971.90	400.63
GRANTSVILLE (MAR-MAY 91)	0.00	6,122.79	0.00
TOOELE (MAR-MAY 91)	0.00	50,073.61	0.00
SPRINGVILLE (MAR-MAY 91)	0.00	30,753.76	0.00
TOTAL	**$24,715,068.24**	**$29,234,253.49**	**18.29**

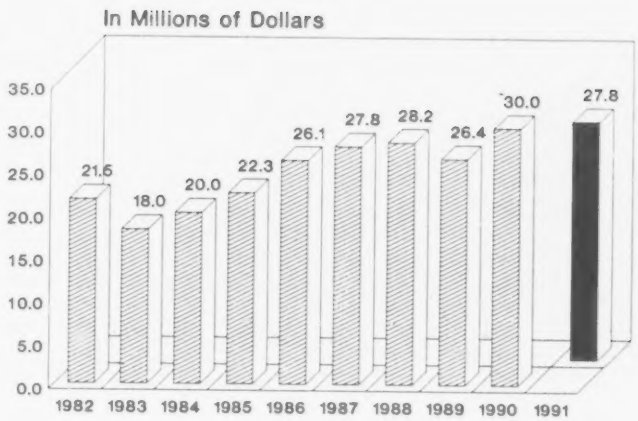
Source: Actual distribution (cash basis method of accounting)

Insurance Premium Tax

The Insurance Premium Tax is 2.25 percent of net premiums on property and risks located in Utah; 7 percent of workmen's compensation insurance premiums (6.75 percent of government agency workmen's compensation insurance premiums); .45 percent of title insurance premiums; and, effective January 1, 1989, 2.2675 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection. All rates are subject to retaliatory provisions.

The workmen's compensation insurance premium rate may be set between 1 and 8 percent; the rate set for Fiscal Year 1990-91 by the Industrial Commission was 7 percent.

This tax is applicable to all admitted insurers on total premiums received from insurance covering property or risks located in Utah.



General Fund

1982	21,493,820[a]
1983	18,012,496
1984	19,989,972
1985	22,262,350
1986	26,077,060
1987	27,762,413
1988	28,223,290
1989	26,405,692
1990	30,019,888
1991	**27,796,549**[b]

[a] Includes extra windfall payment when collection period switched to quarterly.

[b] The collection figures include Self-Insurers' tax plus Insurance Premium Tax amounts that go into the General Fund, but do not include the amounts that go into the Second Injury, Uninsured Employers' and Firemen's Pension funds.

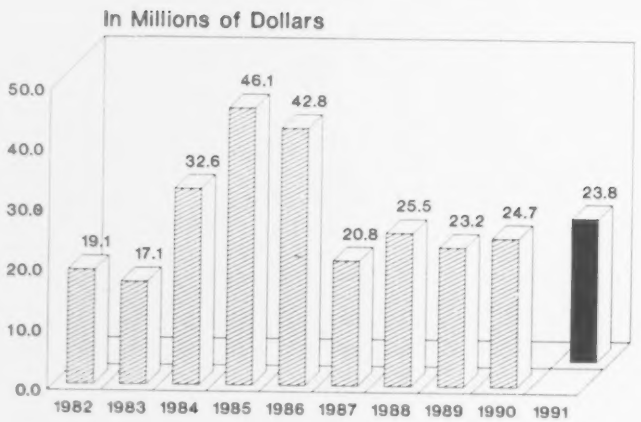
Oil and Gas Severance Tax

The 4 percent Oil and Gas Severance Tax is based on the value at the well of oil and gas production. In addition to a $50,000 annual exemption, the following are exempt from the tax:

- royalties paid on production from federal, state and Indian lands
- wells started after January 1, 1990; the first 12 months of production by wildcat wells or the first six months of production for development wells
- stripper wells that produce less than an average of 20 barrels of oil per day for a 12-month period, or an average of less than 60,000 cubic feet of gas per day for a 90-day period

In addition, Utah provides a 20 percent tax credit for a workover or recompletion of a well. The tax credit may not exceed $50,000 per well.

The tax is applicable to the extractors of oil, gas and other hydrocarbonic substances.



General Fund

Fiscal Year	Collections
1982	19,094,384
1983	17,099,077*
1984	32,581,573
1985	46,124,248
1986	42,773,457
1987	20,793,051
1988	25,512,592
1989	23,198,512
1990	24,706,671
1991	**23,763,883**

Note: Prior to 1988, this tax was known as the Mine Occupation Tax. The 1988 General Session of the Utah Legislature separated this tax into two separate taxes and changed the name.

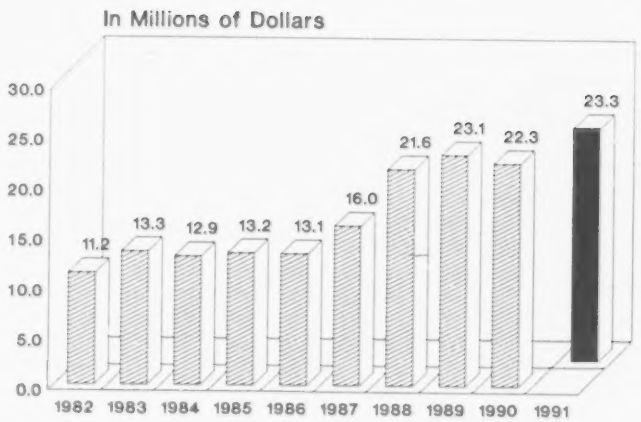
* Figures for fiscal years after 1983 are for net collections; prior years are gross collections.

Cigarette and Tobacco Tax

The Cigarette Tax was 23 cents per package of 20 cigarettes (1.15 cents per cigarette), effective April 27, 1987 and 26.5 cents per package of 20 cigarettes (1.325 cents per cigarette), effective July 1, 1991; $30 license for retailers and dealers.

Tobacco products other than cigarettes are taxed at the rate of 35 percent of manufacturers' sale price delivered to Utah. Prior to July 1, 1986, the tax was 25 percent. Quarterly returns are required of dealers who are liable for payment of tax on other tobacco products.

The Cigarette Tax is applicable to wholesalers and distributors who purchase stamps or use cigarette stamping machines for payment of the tax. There is a 4 percent discount on stamp purchases in excess of $25.



General Fund

1982	11,164,965
1983	13,291,644
1984	12,863,795
1985	13,183,929
1986	13,134,473
1987	15,957,172
1988	21,630,750
1989	23,091,698
1990	22,256,258
1991	**23,298,920**

Motor Vehicle Registration Fee

Fees

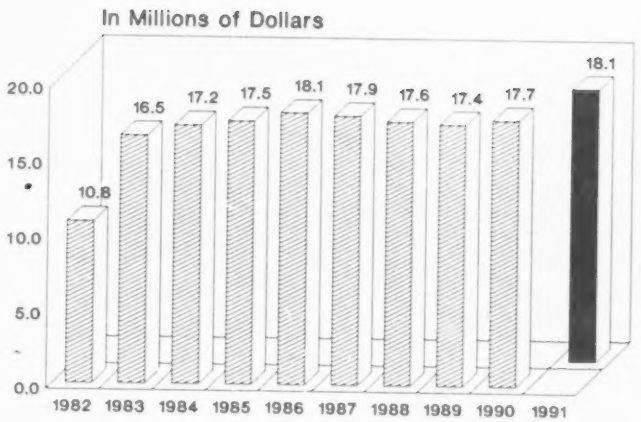
Motorcycle	$7.50
Private Trailer under 750 lbs.	$7.50
All Trailers over 750 lbs.	$10.00
Private Vehicle	$10.00
(plus Drivers Education Tax)	
Reflectorization fee	$4.50
Personalized License Plate	
Application fee	$30.00
Registration renewal	$10.00
(plus Drivers Education Tax)	
Transfer to a new vehicle	$7.00
(plus normal registration transfer fee)	
Horseless Carriage Plate	$10.00
Personalized	$30.00

Vehicles to transport passengers or property for hire (based on gross laden weight):

6,000 lbs or less	$12.50
6,001 to 9,000 lbs	20.00
9,001 to 12,000 lbs	35.00
12,001 to 15,000 lbs	45.00

Plus :
$15.00 per 3,000 lbs. up to 24,000 lbs.
$20.00 per 3,000 lbs. up to 42,000 lbs.
$25.00 per 3,000 lbs. up to 66,000 lbs.
$30.00 per 3,000 lbs. up to 80,000 lbs.
(80,000 lbs is the legal load limit without an overload permit.)

Farm Trucks
6,000 lbs. or less is $12.50
6,000 to 9,000 lbs. is $20.00
9,000 to 12,000 lbs. is $27.00
12,000 to 15,000 lbs. is $30.00
15,000 to 42,000 lbs., add $10.00 per 3,000 lbs.
42,000 to 45,000 lbs., add $15.00 per 3,000 lbs.
45,000 to 80,000 lbs., add $10.00 per 3,000 lbs.
(80,000 lbs is the legal load limit without an overload permit.)



Fiscal Year Collections

1982	10,795,624
1983	16,512,357
1984	17,229,087
1985	17,537,808
1986	18,103,762
1987	17,925,818
1988	17,583,916
1989	17,419,327
1990	17,741,079
1991	**18,122,029**

Motor Vehicle

Registration

Fee

Fees are applicable for every self-propelled vehicle by which any person or property may be transported on a highway, except vehicles moved by human power, or used exclusively on stationary rails or tracks.

Disposition of Revenue

After appropriations to certain state government departments, the balance is spread 75 percent to the State Department of Transportation and 25 percent to city and county Class B and Class C Road Funds.

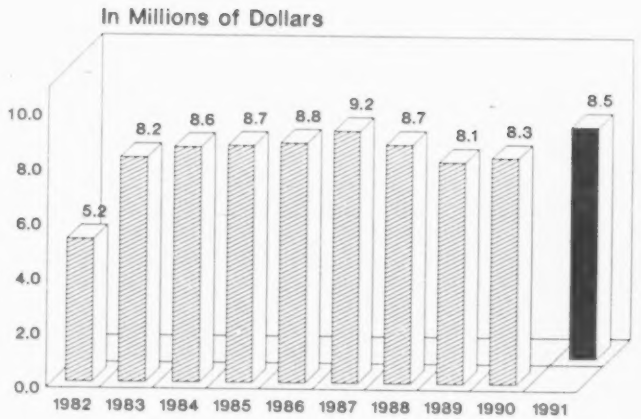
Wine and Liquor Tax

Tax Rate

The Wine and Liquor Tax is applied at the rate of 13 percent on the retail sale of all wines and liquors sold by the Utah Department of Alcoholic Beverage Control, which controls the sale of all liquor and wine in the state.

Disposition of Revenue

Uniform School Fund - Restricted to the School Lunch Program.



Fiscal Year Collections

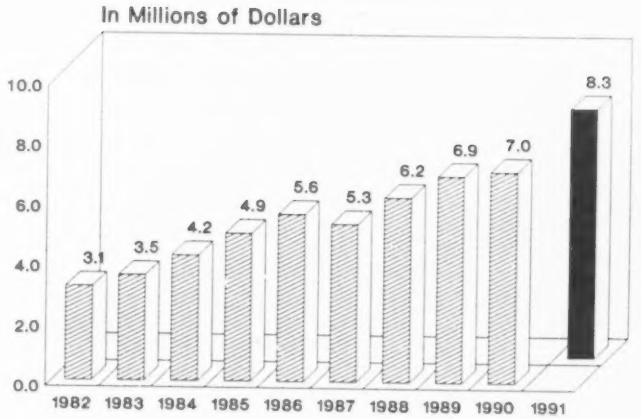
1982	5,218,475
1983	8,227,478
1984	8,610,669
1985	8,671,694
1986	8,781,328
1987	9,236,521
1988	8,738,042
1989	8,120,840
1990	8,279,687
1991	**8,473,049**

Transient Room Tax

Tax Rate

The Transient Room Tax is applied to the rental charge for any suite, room, or rooms in a motel, hotel, motor court, inn, or similar public accommodation for fewer than 30 consecutive days. This tax is in addition to the applicable sales tax. The Tax Commission acts as agent for the counties, but 1990 legislation allows counties to elect to collect the tax themselves.

The tax rate is levied up to 3 percent of the rental charge as fixed by county ordinance. As of June 30, 1987, rates are 1 1/2 percent in San Juan and Tooele counties and 3 percent in all other counties.



Disposition of Revenue

The tax is distributed to the 29 respective Utah counties.

Fiscal Year Collections

1982	3,137,230 r
1983	3,506,119 r
1984	4,193,501 r
1985	4,925,930
1986	5,565,058
1987	5,256,377 r
1988	6,157,240 r
1989	6,871,200 r
1990	7,028,114
1991	**8,294,041** 1

r Revised

1 Estimated

Source: TC-23 "Gross Collections, Refunds and Net Collections" (modified accrual basis of accounting)

Net Distribution
After Administrative Costs

County	1989-90	1990-91	Percent Change
Beaver	$ 51,298.33	$ 65,758.82	28.19
Box Elder	31,997.00	43,151.57	34.86
Cache	70,310.78	91,641.33	30.34
Carbon	68,319.39	46,233.18	-32.33
Daggett	17,710.78	21,350.49	20.55
Davis	82,501.90	90,080.67	9.19
Duchesne	10,346.39	10,888.26	5.24
Emery	15,706.81	18,234.38	16.09
Garfield	193,214.33	216,397.02	12.00
Grand	238,011.88	286,123.77	20.21
Iron	211,412.82	265,591.22	25.63
Juab	28,131.86	31,114.14	10.60
Kane	122,030.01	136,447.86	11.82
Millard	42,071.54	54,218.52	28.87
Morgan	631.86	554.18	-12.29
Piute	2,559.89	1,690.92	-33.95
Rich	17,047.84	18,492.05	8.47
Salt Lake	3,227,570.64	3,585,982.76	11.10
San Juan	52,726.34	56,431.73	7.03
Sanpete	14,855.32	15,802.72	6.38
Sevier	113,283.47	120,078.70	6.00
Summit	1,310,871.29	1,308,454.11	-0.18
Tooele	43,164.85	44,327.72	2.69
Uintah	79,478.68	94,916.02	19.42
Utah	321,429.15	335,321.43	4.32
Wasatch	49,453.99	57,998.95	17.28
Washington	464,624.73	517,901.81	11.47
Wayne	12,162.98	19,057.94	56.69
Weber	300,594.64	297,199.63	-1.13
TOTAL	**$ 7,193,519.49**	**$ 7,851,441.96**	**9.15**

Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1980-1990

Quarter	Gross Taxable Room Rents	Gross Taxable Sales Hotels and Other Lodging	Total Other*
1980.1	$ 25,685,231	$ 35,961,421	$ 10,276,190
1980.2	24,164,444	34,736,800	10,572,356
1980.3	28,808,983	40,755,333	11,946,350
1980.4	21,310,162	32,087,556	10,777,394
1981.1	27,244,086	39,672,172	12,428,086
1981.2	28,754,992	42,157,441	13,402,449
1981.3	34,425,658	49,067,545	14,641,887
1981.4	22,848,439	33,806,401	10,957,962
1982.1	31,718,003	47,740,485	16,022,482
1982.2	31,206,651	46,511,011	15,304,360
1982.3	36,167,452	53,026,884	16,859,432
1982.4	25,694,811	40,666,865	14,972,054
1983.1	38,466,407	44,182,215	5,715,808
1983.2	35,510,962	47,985,881	12,474,919
1983.3	37,007,296	48,083,684	11,076,388
1983.4	29,744,211	42,469,926	12,725,715
1984.1	42,477,934	48,769,521	6,291,587
1984.2	37,073,554	48,749,446	11,675,892
1984.3	47,493,582	56,838,519	9,344,937
1984.4	34,142,726	45,878,755	10,736,030
1985.1	49,196,819	57,274,731	8,077,912
1985.2	38,629,747	50,532,241	11,902,494
1985.3	44,603,623	61,336,525	16,732,902
1985.4	32,850,060	45,316,014	12,465,954
1986.1	53,956,488	57,188,955	3,232,467
1986.2	41,074,651	52,164,703	11,090,052
1986.3	44,748,722	59,933,491	15,184,769
1986.4	36,061,355	39,685,680	3,624,325
1987.1	57,762,046	56,490,864	(1,271,182)
1987.2	41,712,529	57,368,252	15,655,723
1987.3	55,165,818	67,918,202	12,752,384
1987.4	42,320,217	57,077,768	14,757,551
1988.1	66,352,734	70,363,570	4,010,836
1988.2	49,033,133	62,064,716	13,031,583
1983.3	53,756,300	71,689,262	17,932,962
1988.4	51,545,527	64,315,542	12,770,015
1989.1	76,614,785	89,137,813	12,523,028
1989.2	52,278,735	77,321,058	25,042,323
1989.3	61,857,658	91,638,319	29,780,661
1989.4	50,207,918	65,896,232	15,688,314
1990.1	84,866,287	75,348,768[r]	(9,517,519)
1990.2	58,877,252	76,346,944[r]	17,469,962
1990.3	64,188,016	90,427,701[r]	26,239,685
1990.4	53,085,524	65,322,626[r]	12,237,102
1991.1	95,719,320	86,512,375	(9,206,945)
1991.2	65,664,489	85,713,060	20,048,571

* "Total Other" includes all gross taxable hotel sales except room rentals.

[r] revised

Transient Room Tax

County	1986	1987	1988	1989	1990
Beaver	$ 1,361,713	$ 1,398,114	$ 1,630,783	$ 1,754,666	$ 2,013,023
Box Elder	997,803	1,046,041	1,163,269	1,096,521	1,105,697
Cache	1,884,670	2,147,048	1,908,922	2,443,720	2,926,981
Carbon	2,078,037	1,356,591	1,272,752	2,751,473	1,520,227
Daggett	187,344	286,397	338,581	582,252	729,887
Davis	1,039,298	1,713,058	2,151,410	2,760,682	2,970,519
Duchesne	440,136	410,342	343,186	341,212	361,700
Emery	584,559	607,855	506,308	553,883	605,313
Garfield	4,043,262	5,204,526	5,850,460	6,647,999	7,260,123
Grand	4,813,929	5,290,786	6,820,672	8,106,820	9,527,958
Iron	5,935,627	7,657,868	7,638,282	8,036,682	7,877,653
Juab	576,055	694,632	851,109	937,487	1,049,546
Kane	3,095,909	3,623,661	4,387,196	4,317,124	4,207,395
Millard	1,879,534	1,458,466	1,404,219	1,508,197	1,804,719
Morgan	21,157	20,740	20,972	21,936	18,851
Piute	94,204	95,598	97,961	53,475	58,427
Rich	422,564	526,197	531,863	600,465	594,818
Salt Lake	82,177,994	94,208,725	101,277,478	105,864,833	116,590,783
San Juan	1,856,989	2,411,977	2,838,578	3,261,254	4,233,749
Sanpete	300,741	331,793	383,766	499,989	525,350
Sevier	2,973,135	3,610,469	3,180,415	4,020,420	4,070,715
Summit	25,680,274	27,961,466	36,414,996	40,690,533	43,994,111
Tooele	2,498,446	2,253,108	2,449,874	2,977,586	3,045,922
Uintah	2,894,067	2,341,550	2,647,420	2,664,585	3,185,944
Utah	7,962,206	8,151,474	8,574,478	10,352,418	10,997,824
Wasatch	765,028	1,162,813	1,223,031	1,618,330	1,894,236
Washington	11,496,125	11,891,307	14,243,312	15,274,105	17,007,008
Wayne	278,007	390,487	349,373	405,278	628,452
Weber	7,503,815	8,707,523	10,187,028	10,815,170	10,210,151
TOTALS	**$175,841,216**	**$196,960,612**	**$220,687,694**	**$240,959,095**	**$261,017,079**

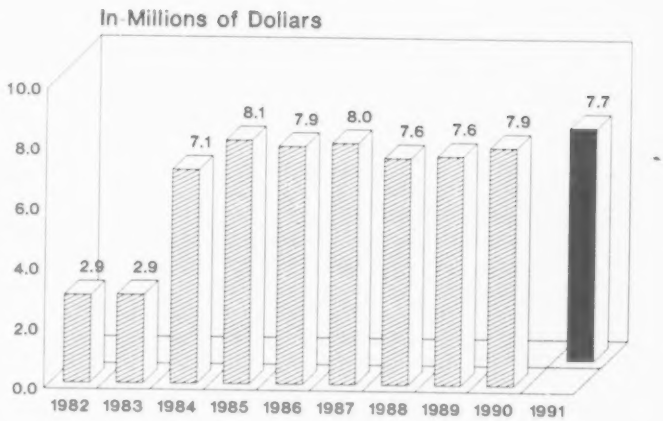
*Gross Taxable Room Rents = gross tax revenue/transient room tax rate

Source: Actual distribution (cash basis method of accounting)

Beer Tax

The Beer Tax is $11 (effective July 1, 1983, previously $4.12) per 31-gallon barrel of beer; bottled and canned beer converted to barrel equivalents on returns. Distributor licensing is under the jurisdiction of the Department of Alcoholic Beverage Control. Retail licenses are issued by local jurisdictions.

This tax applies to all beer imported or manufactured for sale, use, or distribution in Utah. Monthly reports are required of every brewer, wholesaler, or distributor manufacturing or importing beer.



General Fund

1982	2,942,982
1983	2,949,304
1984	7,134,426
1985	8,129,900
1986	7,918,330
1987	8,042,814
1988	7,559,416
1989	7,640,817
1990	7,926,214
1991	**7,743,017**

Mining Severance Tax

Tax Rate

The Mining Severance Tax is 2.6 percent of the taxable value of products of metalliferous mines and metalliferous claims. The rate was increased from 1 percent as of January 1, 1988, but the tax base was reduced to collect approximately the same amount of revenue. There is a $50,000 annual exemption.

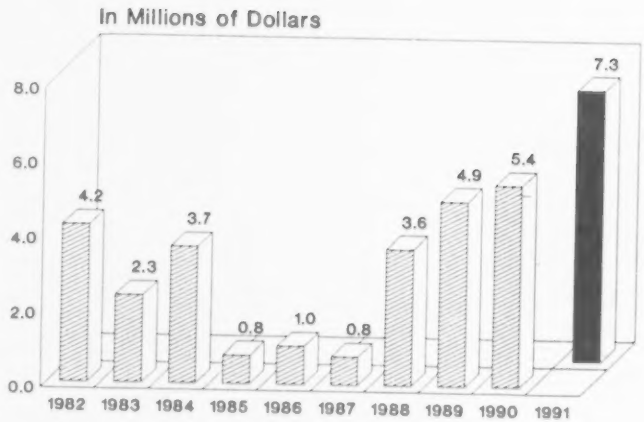
The taxable value differs according to the type of mineral

1) Beryllium: taxable value equals 20 percent of gross proceeds

2) All other minerals: taxable value equals 30 percent of gross proceeds

3) All metalliferous minerals shipped out of state in the form of ore: taxable value equals 80 percent of gross proceeds

This is applicable to the extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium, and other metalliferous minerals.



Disposition of Revenue

General Fund

Note: Prior to 1988, this tax was known as the Mine Occupation Tax and included oil and gas as well as nonfuel minerals in a single tax. The 1988 General Session of the State Legislature separated this tax into two separate taxes and changed the name.

Fiscal Year Collections

1982	4,212,728
1983	2,333,993*
1984	3,653,056
1985	756,113
1986	1,023,523
1987	754,591
1988	3,643,336
1989	4,935,555
1990	5,389,113
1991	**7,252,524**

* Figures for fiscal years after 1984 are for net collections; prior years are gross collections.

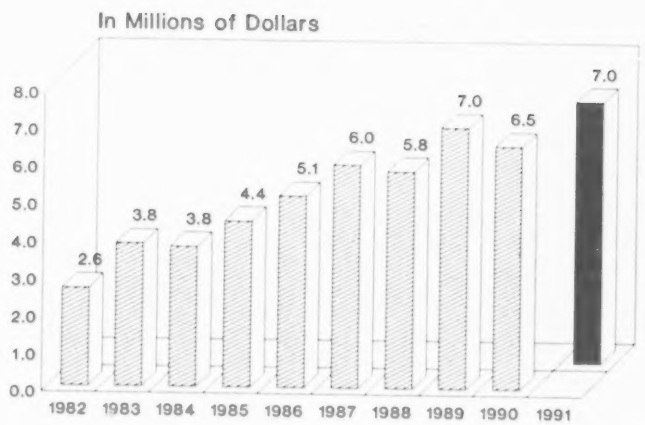
Tax Rate

The Aviation Fuel Tax is 4 cents per gallon on the sale or use of gasoline or special fuel sold at airports for airplane use.

Disposition of Revenue

Transportation Fund

Seventy-five percent of the amount allocated to the Aeronautics Restricted Revenue Account is expended at the airport where the fuel is sold. The remaining 25 percent may be expended as the Aeronautical Division of the State Department of Transportation may determine.



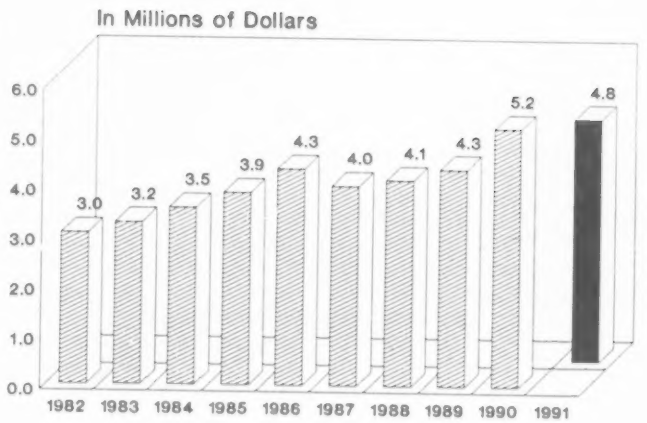
Fiscal Year Collections

1982	2,618,954
1983	3,821,293
1984	3,754,314
1985	4,441,064
1986	5,123,226
1987	5,957,103
1988	5,802,908
1989	6,976,138
1990	6,503,552
1991	**6,997,725**

Proportional Registration Fee

Annual registration fees and highway use fees are computed for the Proportional Registration Fee according to the applicant's prorate percentage. The prorate percentage is a fraction: the numerator is an amount equal to the fleet mileage traveled in Utah and the denominator is the total miles operated by the fleet in all jurisdictions. The cab card fee for tractors and trailers is $3.

Any resident or nonresident may proportionally register and license each fleet for operation in Utah. A "fleet" consists of one or more commercial vehicles which supply motive power and contain a compartment for the driver, as well as not less than 10 commercial vehicles which are trailers or semitrailers. Vehicles which exclusively travel in Utah are not included in any application for proportional registration.



Transportation Fund

1982	3,033,158
1983	3,247,862
1984	3,548,030
1985	3,851,087
1986	4,331,801
1987	4,004,009
1988	4,117,914
1989	4,345,542
1990	5,177,409
1991	**4,848,892**

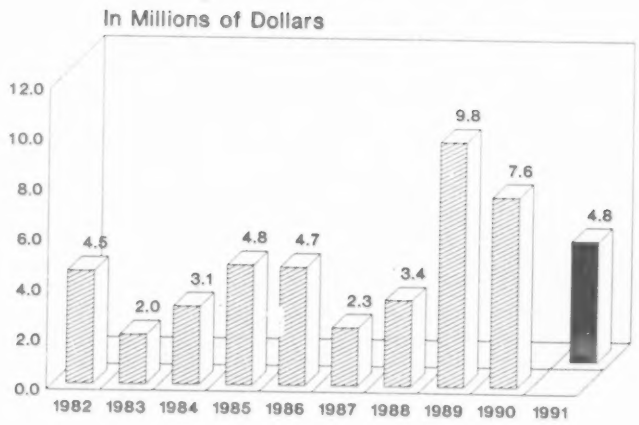
Inheritance Tax

The Inheritance Tax is equal to the state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return.

The tax is applicable to all estates filing a Federal Estate Tax Return, Form 706.

Note: Waivers of lien are not required to transfer property.

General Fund



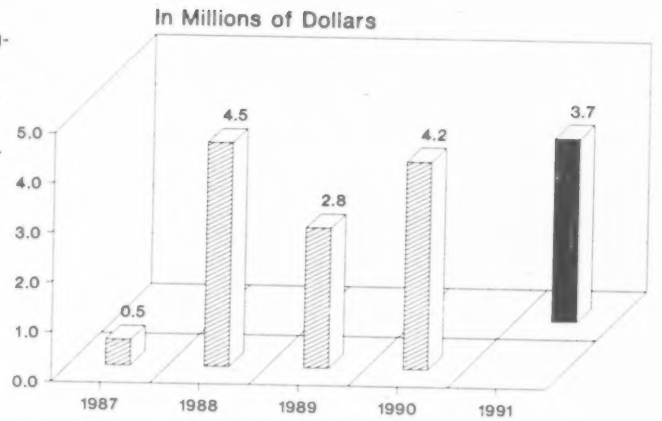
1982	4,514,081
1983	1,976,717
1984	3,120,730
1985	4,786,014
1986	4,725,406
1987	2,317,607
1988	3,443,460
1989	9,766,221
1990	7,593,334
1991	**4,811,255**

Gross Receipts Tax

The Gross Receipts Tax is an in-lieu tax imposed on the gross receipts of corporations, other than eleemosynary, religious or charitable institutions, operating in the State of Utah, that are not otherwise required to pay income or franchise taxes to the state or to declare dividends.

The tax is imposed as follows: on gross annual receipts not in excess of $10 million, none; receipts in excess of $10 million but not in excess of $500 million, 0.625 percent; in excess of 500 million but not in excess of $1 billion, 0.9375 percent; in excess of $1 billion, 1.25 percent.

The above tax rates are increased or decreased by the Tax Commission in direct proportion to changes in the Corporation Franchise Tax rate.



Uniform School Fund

1987	510,426
1988	4,497,770
1989	2,813,748
1990	4,172,166
1991	**3,684,775**

Highway Use Tax

Vehicles not based in the State of Utah, not required to pay county property tax and which apply for proportional registration shall pay a proportional part of an equalized highway use tax.

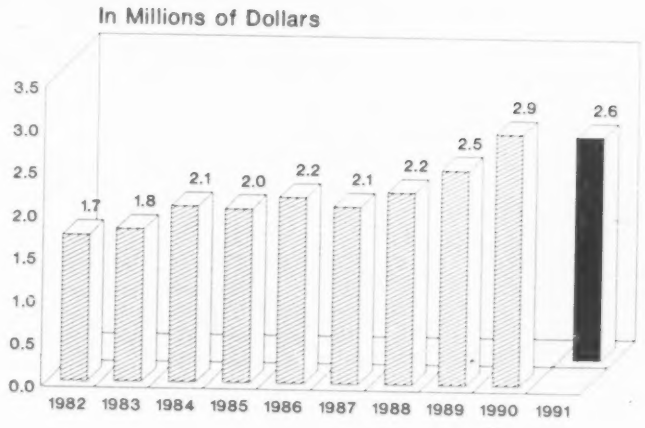
The Highway Use Tax is computed as follows:

1. Multiply the number of vehicles or combination of vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination

Registered Weight	Equivalent Tax
6,000 - 18,000 lbs.	$100
18,001 - 33,000 lbs.	$200
33,001 - 48,000 lbs.	$300
48,001 - 63,000 lbs.	$450
63,001 lbs. and more	$600

2. Multiply the value for the total fleet determined above by the fraction computed for proportional registration of the applicant's fleet for the registration year.



Disposition of Revenue

Transportation Fund

1982	1,711,622
1983	1,777,861
1984	2,055,234
1985	2,026,029
1986	2,171,022
1987	2,065,650
1988	2,239,766
1989	2,513,722
1990	2,944,579
1991	**2,595,663**

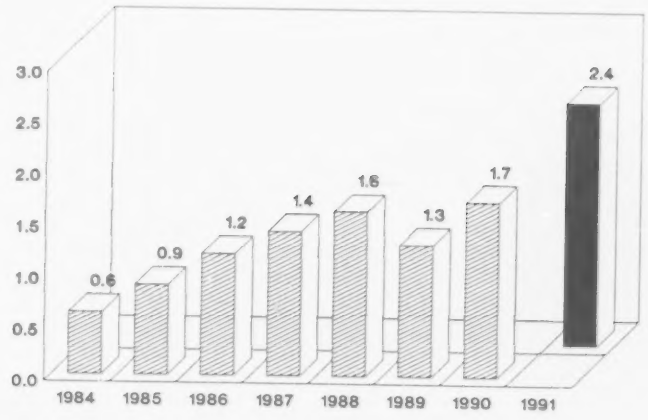
Resort Communities Sales Tax

Tax Rate

Municipalities whose transient room capacity equals or exceeds their permanent population have the option of adding up to 1 percent of the purchase price on retail transactions subject to the state sales tax. Currently, this Resort Communities Sales Tax option has been adopted by Alta, Park City, Brianhead and Springdale at 1 percent. In addition to exemptions provided under the state sales tax law, there are exemptions for single-item sales exceeding $2,500 and for certain wholesale sales as defined by local ordinance.

Disposition of Revenue

Revenues are distributed to the participating communities. The Tax Commission acts as agent for the communities.



Fiscal Year Collections

1984	602,196 r
1985	866,905
1986	1,180,086
1987	1,401,701
1988	1,596,321 r
1989	1,275,118 r
1990	1,702,557
1991	**2,361,682** 1

r revised

1 estimated

Source: TC-23 "Gross Collections, Refunds and Net Collections" (modified accrual basis of accounting)

Resort

Communities

Sales Tax

Net Distribution
After Administrative Costs

Community	1989-90	1990-91	Percent Change
BRIAN HEAD	$52,054.33	$108,363.34	108.17
ALTA	$168,675.61	$222,663.28	32.01
PARK CITY	$1,399,462.02	$1,816,906.67	29.83
SPRINGDALE	$56,237.61†	$91,577.23	62.84
TOTAL	**$1,676,429.57**	**$2,239,510.52**	**33.59**

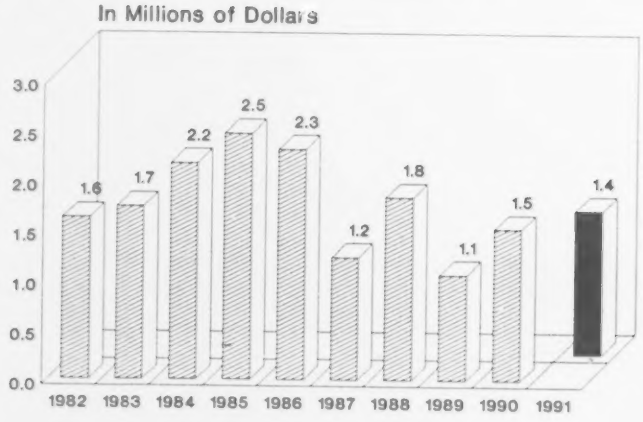
Source: Actual distribution (cash basis method of accounting)

Oil and Gas Conservation Fee

The Oil and Gas Conservation Fee is 0.2 percent of the value at the well of oil, gas, and natural gas liquids produced, saved, and sold or transported from the site of production.

This tax applies to all interest owners in the well, as reported by the operator, working interest owner, or first purchaser.

General Fund



1982	1,617,373
1983	1,730,952
1984	2,173,090
1985	2,473,266
1986	2,313,495
1987	1,232,911
1988	1,825,391
1989	1,064,730
1990	1,515,236
1991	**1,440,823**

96-Hour Temporary Permit

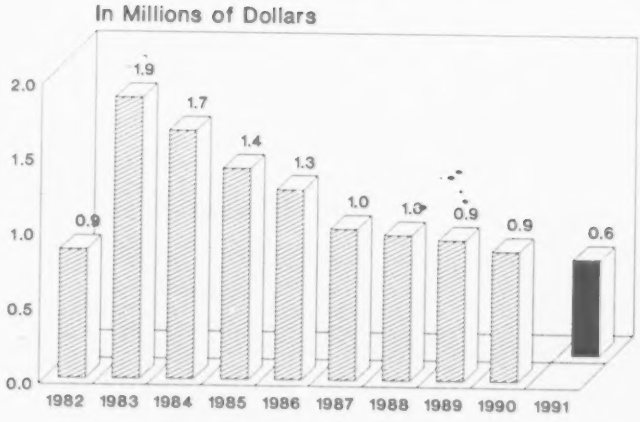
Fee Rate

The 96-Hour Temporary Permit fee for commercial vehicles is $20 for single units and $40 for multiple units.*

Commercial vehicles meeting the registration requirements of another jurisdiction and subject to registration, but not entitled to exemption from registration or licensing, may, as an alternative to either registration or proportional registration, secure a temporary permit for a period not to exceed 96 hours.

Disposition of Revenue

Transportation Fund

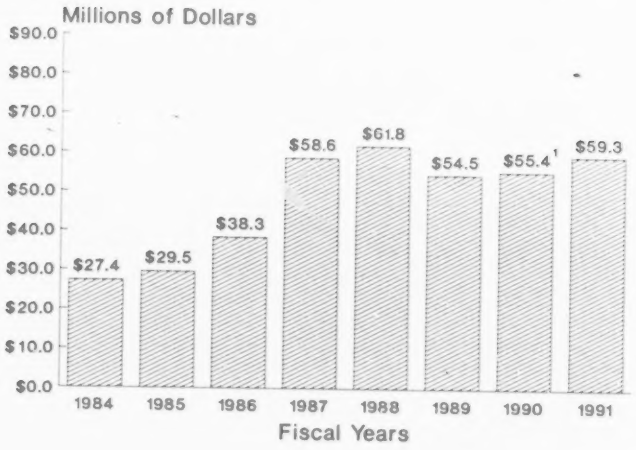


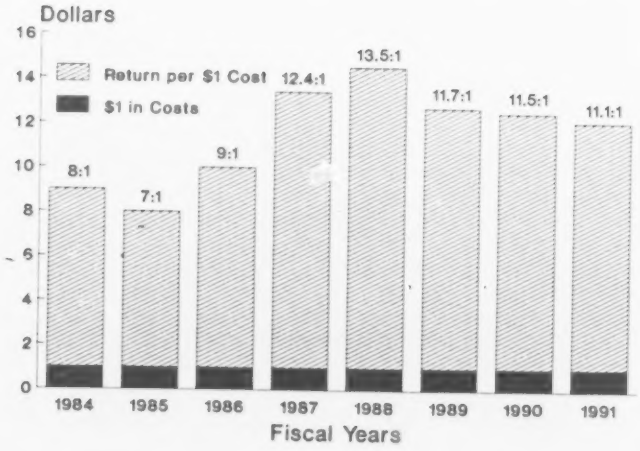
Fiscal Year Collections

1981	859,190
1982	864,148
1983	1,876,610
1984	1,664,085
1985	1,407,055
1986	1,270,208
1987	1,008,440
1988	968,079
1989	937,859
1990	871,940
1991	**643,785**

Auditing

The Auditing Division reached $59.3 million in audit assessments for Fiscal Year 1991. This represents $11.1 in audit assessments for every dollar of auditing costs.



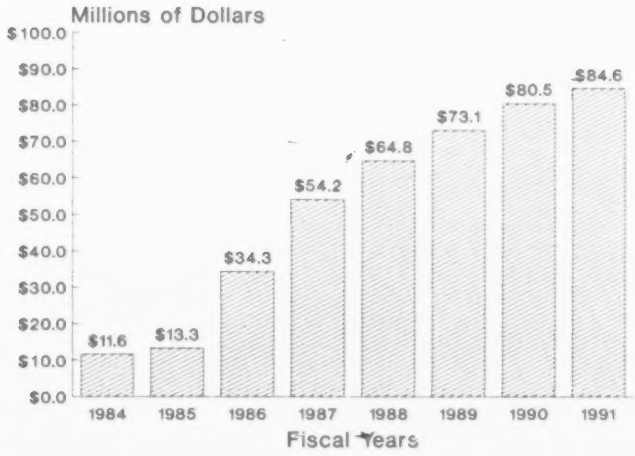


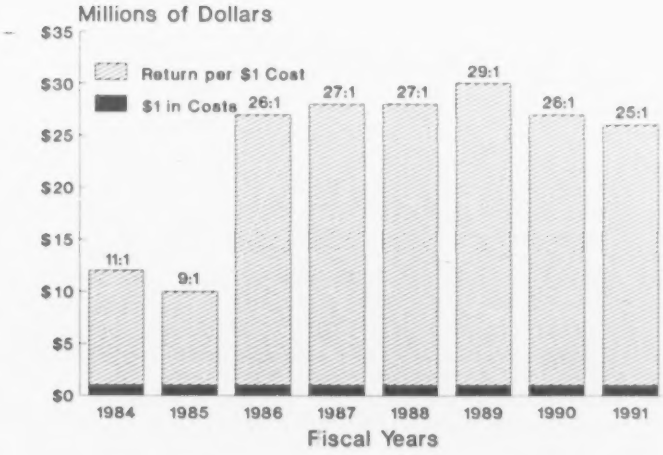
[1]The FY 1987, 1989 and 1990 audit assessments and return ratios have been restated to reflect various corrections.

Audit/ Collections

Summary

In Fiscal Year 1991, the Collections Division collected $84.6 million in delinquent taxes, penalties and interest. This is a $4.1 million increase over the previous fiscal year. For every dollar spent in collection costs, the Collections Division brought in $25 in state revenues.





Sales Tax

HB 438 - Convention, Tourism, Cultural, and Recreation, and Facilities Operation Funding *(Rob W. Bishop)*

Allows counties to impose an additional tourism, recreation, cultural, and convention facility tax consisting of a 1% statewide restaurant tax on food prepared by restaurants for immediate consumption. The revenues are to be used for the purposes of financing, developing, operating, and maintaining tourism, recreation, cultural, and convention facilities and tourism promotion. It also allows counties of the first class to impose an additional 1- 2% transient room tax on hotel rooms to be used only for tourism promotion.

Amends 59-12-601, 59-12-602, 59-12-603

Effective July 1, 1991

HB 43 - Aircraft Parts and Equipment Exemption *(John L. Valentine)*

Broadens the sales tax exemption for parts and equipment installed in aircraft to include all aircraft operated by common carriers in interstate or foreign commerce.

Amends 59-12-104

Effective July 1, 1991

Income Tax

HB 182 - Revenue and Taxation Technical Amendments *(Gale E. Voigt)*

Increases the amount of tax that must accompany an extension for filing request from 80% to 90% of the tax reported on the return and clarifies the payment of tax accompanying a request for extension of time to pay income tax.

Amends 59-1-401, 59-7-123, 59-7-126, 59-10-516, 59-12-603; Repeals 59-7-144

Effective April 29, 1991

House Joint Resolution 22 - Out-of-State Tax of Pension Income Resolution *(Kim R. Burningham)*

Urges the United States Congress to pass pending legislation prohibiting states from taxing nonresident pension incomes.

Property Tax

SB 145 - Income Level for Veteran's Exemption *(Dixie L. Leavitt)*

Increases the income eligibility ceiling of the property tax exemption for veterans from $24,000 to $30,000.

Amends 59-2-1105

Effective April 29, 1991

HB 104 - Tax Abatement and Deferral Amendments *(Gene Davis)*

Raises the income eligibility ceiling for tax abatement and deferral programs to match those of the state's circuit breaker program.

Amends 59-2-1109

Effective March 16, 1991

HB 3 - Property Tax Payment Amendments *(Gene Davis)*

Amends the time and procedure for collecting property taxes.

Amends 59-2-1331, 59-2-1332.5

Effective April 29, 1991

HB 397 - Property Tax - Assessment Amendments *(John L. Valentine)*

Makes adjustments as a result of the Amax court case. The bill amends state and county assessment practices to allow a 5% reduction in value for intangibles, adjusts the homeowner's exemption, establishes a 1992 statewide uniform tax on cars and other registered personal property, and puts a one year restriction on certain levies. The bill also provides for a study of the state's property assessment practices.

1991 Legislative Summary

Amends 59-2-102, 59-2-103, 59-2-201, 59-2-304, 59-2-924; Enacts 59-1-212, 59-2-405, 59-2-406, 59-2-407, 59-2-925

Effective April 29, 1991

Motor Vehicle

HB 10 - Amateur Radio Operator's Special License Plate *(Bill Wright)*

Reduces the origination fee for an amateur radio operator license plate from $30 to $5 with the same $5 annual renewal fee. (1 page)

Amends 41-1-49.6

Effective April 29, 1991

HB 16 - Purple Heart License Plates *(Janet Rose)*

Allows a Purple Heart recipient to obtain purple heart license plates upon application and payment of prescribed fees.

Enacts 41-1-44.9

Effective April 29, 1991

HB 19 - Handicapped Parking Amendments *(Janet Rose)*

Amends the penalty for violating handicapped parking provisions from an infraction with a maximum fine of $25 to a class C misdemeanor with a minimum fine of $50. The bill requires a vehicle with a handicapped license plate or identification card to be transporting a handicapped person in order to park in a handicapped parking space.

Amends 41-1-49.9, 41-6-44.30

Effective April 29, 1991

HB 67 - Title Certificate and Duplicate Registration Fees *(Stephen M. Bodily)*

Increases from $2 to $6 transfer fees for motor vehicle, trailer, and semitrailer registration certificates and title certificates. The bill also increases title certificates and license plate fees. (Interim Transportation and Public Safety Committee)

Amends 41-1-133, 41-1-137

Effective April 29, 1991

HB 203 - Special License Plates *(Donald R. LeBaron)*

Consolidates special group license plate provisions and adds a recipient of a Purple Heart to the groups qualifying for special group license plates. The bill sets application and renewal fees for special group license plates and establishes a procedure for additional groups to obtain special group license plates. The fee for personalized license plates is increased from $30 to $50 and the fee for renewal of the plates is increased from $5 to $10.

Amends 41-1-44, 41-1-49.9, 41-1-49.17; Repeals 41-1-44.5, 41-1-44.6, 41-1-44.7, 41-1-44.8, 41-1-49.1, 41-1-49.3, 41-1-49.4, 41-1-49.5, 41-1-49.8; Repeals and Reenacts 41-1-44.4

Effective July 1, 1991

Motor Vehicle Enforcement

SB 138 - Lien Disclosure on Sale of Motor Vehicles *(George Mantes)*

Requires dealers to notify purchasers of financing obligations. Dealers are also required to pay off the liens on traded-in vehicles within 21 calendar days.

Amends 41-3-23; Enacts 41-3-23.5, 41-3-23.6

Effective April 29, 1991

SB 109 - Motor Vehicle Body Shop Amendments *(George Mantes)*

Makes certain requirements for body shops, including licensing and bonding, and prohibits certain acts.

Amends 41-3-6, 41-3-7, 41-3-9, 41-3-12, 41-3-13, 41-3-16, 41-3-18, 41-3-19, 41-3-20, 41-3-23

Effective July 1, 1991

SB 157 - Equity Skimming of Vehicles *(George Mantes)*

Creates the new offense of equity skimming. A dealer is guilty of equity skimming of a vehicle if he transfers a vehicle for consideration or profit when he knows or should have known that the vehicle is subject to a lease or security interest and fails to first obtain the written authorization of the lessor or the holder of the security interest.

Enacts 76-6-522

Effective April 29, 1991

SB 160 - Motor Vehicle Act - Salvage Vehicles *(Craig A. Peterson)*

Provides conditions and procedures for obtaining an unbranded title for a motor vehicle if there is major damage to no more than one part of the vehicle and pre and post inspection of the vehicle is conducted by a certified vehicle inspector. A person who sells a vehicle that has an unbranded title must provide the purchaser with the original vehicle damage disclosure statement.

Amends 41-1-36.5, 41-1-36.6, 41-3-8, 41-3-9.5, 41-3-13; Enacts 41-1-36.1, 41-1-36.2, 41-1-36.3, 41-1-36.7, 41-1-36.8, 41-1-36.9, 41-3-8.5

Effective April 29, 1991; in April 1991 special session effective date changed to July 1, 1992.

SB 180 - Motor Vehicle Business Act Amendments *(C. E. Peterson)*

Allows a person making a claim on a bond of a motor vehicle dealer, motorcycle or small trailer dealer, and a crusher to be awarded attorney's fees against the bond in cases successfully prosecuted.

Amends 41-3-16, 41-3-18

Effective April 29, 1991

Miscellaneous Taxes

SB 105 - Tax-Exempt State and Federal Bonds *(Lyle W. Hillyard)*

Fixes the credit against corporate income tax for interest income from state and federal securities at 1% of that income.

Amends 59-7-104

Effective January 1, 1993

SB 106 - Gross Receipts Tax *(Fred W. Finlinson)*

Makes a technical correction to the gross receipts tax rate.

Amends 59-8-104

Effective April 29, 1991

HB 450 - Motor Fuel Tax Refund *(Bill Wright)*

Allows federal, state, and local governments to file for a refund of motor fuel tax paid and the tax commission to make rules to implement the refund.

Amends 59-13-201

Effective March 13, 1991

SB 4 - Motor Fuel Tax - Off-Highway Vehicle Account *(John P. Holmgren)*

Increases funding to the Off-Highway Vehicle Account in an amount equal to the lesser of 0.5% of motor fuel tax revenues, or $600,000.

Amends 59-13-201

Effective April 29, 1991

HB 53 - Filing Discharge of Federal Tax Lien *(J. Brent Haymond)*

Allows a county recorder to require that a tificate of discharge for federal tax liens c tain the legal description of real property

Amends 38-6-3

Effective April 29, 1991

1991 Legislative Summary

HB 308 - Payment of Tax Deficiency
(Jeff Alexander)

Changes the deadline for payment of taxes after a redetermination by the State Tax Commission from 10 days to 30 days in order to conform with other statutory provisions.

Amends 59-1-503

Effective April 29, 1991

HB 335 - Oil and Gas Tax Amendments
(David M. Adams)

Moves the enacting date for the graduated severance tax on oil and gas from July 1, 1991 to January 1, 1992, and amends the severance tax rate for natural gas liquids. Provisions establishing an oil and gas incentive credit account are deleted.

Amends 59-5-102

Effective April 29, 1991

HB 147 - Taxpayer Bill of Rights *(Lee Allen)*

Requires that whenever the State Tax Commission contacts taxpayers about the determination or collection of any tax that it notify them of their rights and obligations and of the commission's procedures for appeal, refund claims, and collections. Audit interview and installment payment procedures are clarified, and a statutory remedy for taxpayers to sue the commission for actual damages and court costs, not to exceed $100,000, if the commission disregards its published procedures, laws, or rules. A $10,000 penalty for frivolous law suits is imposed.

Enacts 59-1-1001, 59-1-1002, 59-1-1003, 59-1-1004, 59-1-1005, 59-1-1006

Effective July 1, 1991

HB 227 - Cigarette Tax Increase
(Lloyd W. Frandsen)

Increases the tax rate on cigarettes by 3.5 cents per pack.

Amends 59-14-204

Effective July 1, 1991

HB 295 - Utah Enterprise Zone Act
(Ray Nielsen)

Provides additional types of business and manufacturing activities that may qualify for enterprise zone incentives.

Amends 59-20-112

Effective July 1, 1991

Note: Information was provided by the Office of Legislative Research and General Counsel.

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